



THE BUDGET APPROPRIATION RESOLUTION AND TAX LEVY OF
RUTHERFORD COUNTY, TENNESSEE

FOR THE FISCAL YEAR ENDING JUNE 30, 2012

ADOPTED BY THE RUTHERFORD COUNTY COMMISSION • JUNE 27, 2011

Rutherford County, Tennessee

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COUNTY GOVERNMENT ORGANIZATIONAL CHART
Rutherford County, Tennessee
2011-2012 Budget

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Rutherford County
Finance Department
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LETTER OF TRANSMITTAL

August 19, 2011

To the Board of County Commissioners and
Citizens of Rutherford County, Tennessee

The Rutherford County Finance Department herein submits the 2011-2012 consolidated budget document as required by Chapter 49, Private Acts of 1979. The Rutherford County Commission adopted this budget on June 27, 2011. The Commission also adopted a property tax rate of \$2.4652 to provide sufficient tax revenue that, together with other revenues, adequately funds total appropriations of \$444,727,326. An overview of the budget is provided in this document for those who do not require as much detail.

The County Commission is committed to maintaining adequate fund balances as recommended by bond rating agencies. This budget reflects reductions of the fund balances of the all budgeted funds with the exception of the Ambulance Fund. The County Commission has adopted resolutions establishing minimum fund balance's for the General Fund and the Debt Service Fund. The projected ending fund balances of the major budgeted funds are within the recommended ranges. Based on our strong financial performance, as well as the strength of the county's economy, Rutherford County maintains a bond rating of Aa1 from Moody's and AA+ from Standard and Poor's.

Appropriations for salaries in the General, Solid Waste/Sanitation, and Drug Control Funds, were based on a classification/compensation plan. Fiscal year 2011-2012 is the seventh year of the county's market-based pay plan. Because of the economic climate, pay steps earned by employees of the General Fund, Solid Waste Fund and Drug Control Fund were withheld during the 2010-2011 fiscal year. Those employees who have been in their current step three consecutive years will receive their next step. Moving forward, all other employees will not be delayed in receiving their step. The Rutherford County Road Board has authorized a modified version of the pay plan for the employees of the Highway Department. The Highway department employees are budgeted receiving another step. The Board of Education's budget include funding for step increases earned by their employees, subject to available funds and negotiations with the Rutherford County Education Association, along with a 1.6% increase to the base table

for classified employees. In addition, school employees will receive a 1.4% non-recurring bonus. The bonus will be paid from the remainder of the Education Jobs Fund.

This budget also includes a capital projects section, providing information relative to the status of ongoing capital projects, as well as projections of future needs. These projections are based on a long-term capital plan that is updated on a regular basis. While most of the projects are funded through the issuance of debt, some of the smaller projects are with development tax revenue.

We hope that the design of this document will provide the reader with practical information necessary to understand the operation of county government. We appreciate the efforts of all county personnel in the development of this budget document.

Sincerely,

Lisa A. Nolen, CPA, CGFM
Finance Director

OVERVIEW OF THE OPERATING BUDGET

Rutherford County, Tennessee For the Fiscal Year Ending June 30, 2012

Pursuant to Chapter 49, Private Acts of 1979, the annual operating budget requests are presented for your consideration. The Finance Department offers this overview to provide general information relating to the operating budget, along with information regarding changes that have a significant impact on the budgets of the various funds. We hope that this proves useful to individuals who are not concerned with the detailed information contained in the remainder of this document. Copies of this overview will be available for public review.

Estimated revenues below have been allocated to the various funds in the same manner as the previous year. In any given year, we usually anticipate a certain amount of revenue growth to fund normal inflation in county programs and services. However, in the proposed 2011-2012 budget there has been a significant adjustment in the estimate for the county's situs sales taxes due to the County receiving a portion of the City of Murfreesboro's situs sales taxes. The Department of Revenue discovered that several businesses located in the City of Murfreesboro had been reporting under Rutherford County's identifier. The Department's policy is to correct the error moving forward, and reimbursing the City for the previous 12 months' loss (\$1,227,810) over the next 18 months by withholding (\$68,212) each month from the County's situs sales tax. The County's situs sales tax is distributed to the following funds: 20% - General Fund; 20% - Road & Bridges Fund; and 60% - Solid Waste Fund. Because there is a "maintenance of effort" requirement in the Road & Bridge fund, the loss of sales tax had to be addressed. This was accomplished by transferring a portion of the property tax rate from the Ambulance Fund to the Road & Bridge Fund.

To provide additional funding for the appropriations authorized by the County Commission, the Commission approved a transfer of three cents of the property tax levy from the General Debt Service Fund to the General Fund. The County Commission expects to issue approximately \$50 million general obligation bonds to fund the construction of a high school, an addition to Eagleville and road projects. Considering the planned borrowing, it was determined that sufficient fund balances exist in the Debt Service Fund to meet the County's policies and would allow for the transfer.

Fund	Current	Proposed	
	2010	2011	
Fund	Tax Rate	Change	Tax Rate
County General	\$ 0.5540	0.0300	\$0.5840
Ambulance Service	0.0879	(0.0050)	0.0829
Highway	0.0090	0.0050	0.0140
EDUCATION	1.1430	-	1.1430
Education Capital Project	0.0451	-	0.0451
General Debt Service	0.6262	(0.0300)	0.5962
Total	\$ 2.4652	\$(0.0000)	\$2.4652

This will be the seventh year of the pay plan adopted by the Board of Commissioners in June, 2005. This plan affects personnel costs in the General Fund, Solid Waste Fund, Ambulance Fund, and Drug Fund. The personnel budgets for these Funds have been prepared to provide sufficient appropriations for step increases withheld to personnel who should have been awarded their steps in the 2010-2011 fiscal year. While our pay plan provides for step increases every 2 years, the decision was made to have employees remain one extra year in their current step for fiscal years 2009-2010 and 2010-2011 in order to avoid a property tax increase. The base table has not been increased for the fiscal year 2011-2012. It is the Road Board's intention to give all their employees an average 3% increase. Salaries in the General Purpose School Fund and Cafeteria Fund are budgeted according to the Board of Education's pay plan. Their budget includes a 1.6% increase to their base salaries and a 1.4% non-recurring bonus. The bonus will be paid from the remainder of the Education Jobs funds. The raises and bonuses are subject to available funds and negotiations with the Rutherford County Education Association.

It is necessary that the county maintain adequate fund balances to ensure funds are available to operate during the early months of each fiscal year, prior to the collection of current property taxes which begins in October. These balances are also needed to allow for unanticipated expenditures and/or changes in economic conditions. The county strives to avoid funding recurring expenditures from fund balances. The county has adopted policies regarding the level of unassigned fund balance in the General Fund (15%) and the Debt Service Fund (computed). The State requires the Board of Education to maintain 3% of current appropriations in the unassigned fund balance in the General Purpose School Fund. Also, the State does not allow fund balances in the Cafeteria fund to exceed three months of operating expenses. As currently proposed, all funds meet the Board of Commissioner's policies and the State of Tennessee's requirements.



ESTIMATED CHANGE IN FUND BALANCE

For the Fiscal Year Ending June 30, 2012

Fund	Proposed Tax Rate	Estimated Revenues	Recommended Appropriations	Revenues over (under) Appropriations
County General	\$ 0.5840	\$ 70,401,795	\$ 73,535,831	16.5% \$ (3,134,036)
Solid Waste/Sanitation	-	2,304,000	3,677,571	0.8% (1,373,571)
Ambulance	0.0829	10,725,733	10,687,049	2.4% 38,684
Industrial/Economic Dev.	-	97,690	244,510	0.1% (146,820)
Special Purpose	-	-	20,087	0.0% (20,087)
Drug Control	-	451,500	760,712	0.2% (309,212)
Highway	0.0140	7,930,816	9,329,445	2.1% (1,398,629)
General Purpose School	1.1430	260,439,505	266,900,044	60.0% (6,460,539)
Centralized Cafeteria	-	14,881,100	15,696,600	3.5% (815,500)
Education Capital Projects	0.0451	2,353,213	2,423,064	0.5% (69,851)
General Debt Service	0.5962	58,810,118	61,452,413	13.8% (2,642,295)
	<u>\$ 2.4652</u>	<u>\$ 428,395,470</u>	<u>\$ 444,727,326</u>	<u>100% \$ (16,331,856)</u>

Fund	Estimated Assigned / Unassigned Fund Balance July 1, 2011	Revenues over (under) Appropriations	Change to committed / restricted FB	Change to assigned / unassigned FB	Estimated Assigned / Unassigned Fund Balance June 30, 2012
County General	\$ 16,740,597	\$ (3,134,036)	\$ (950,000)	\$ (2,184,036)	\$ 14,556,561
Solid Waste/Sanitation	4,316,898	(1,373,571)	-	(1,373,571)	2,943,327
Ambulance	2,641,746	38,684	-	38,684	2,680,430
Industrial/Economic Dev.	227,308	(146,820)	118,885	(27,935)	199,373
Special Purpose	21,119	(20,087)	-	(20,087)	1,032
Drug Control	677,726	(309,212)	-	(309,212)	368,514
Highway	5,507,139	(1,398,629)	-	(1,398,629)	4,108,510
General Purpose School	19,102,084	(6,460,539)	-	(6,460,539)	12,641,545
Centralized Cafeteria	4,838,337	(815,500)	-	(815,500)	4,022,837
Education Capital Projects	1,481,941	(69,851)	-	(69,851)	1,412,090
General Debt Service	33,950,089	(2,642,295)	-	(2,642,295)	31,307,794
	<u>\$ 89,504,984</u>	<u>\$ (16,331,856)</u>	<u>\$ (831,115)</u>	<u>\$ (15,262,971)</u>	<u>\$ 74,242,013</u>

PROJECTED REVENUES

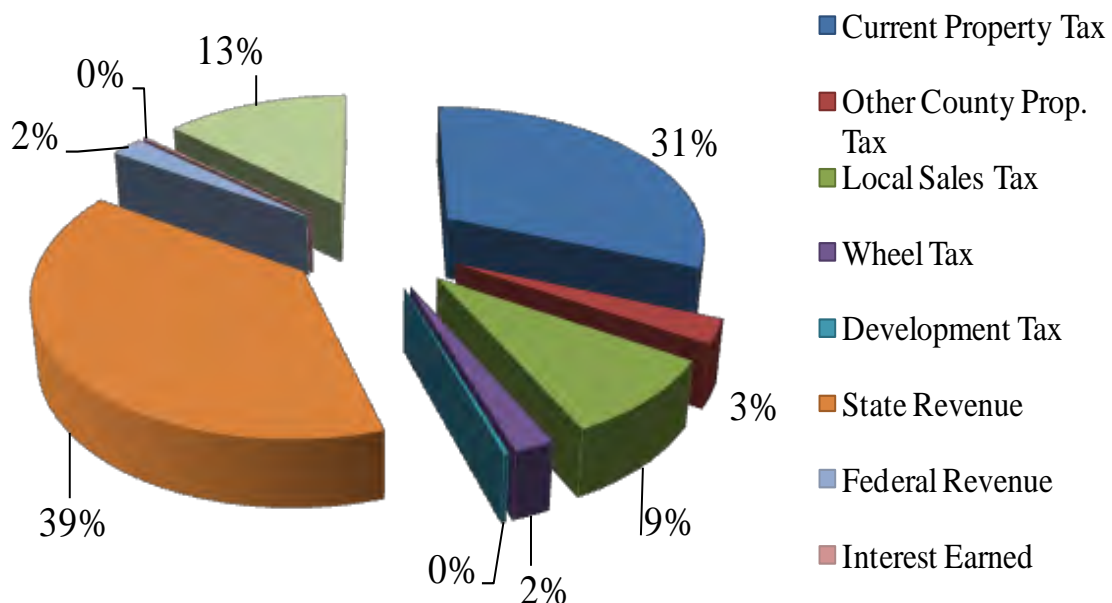
The chart and table on the following page present the projected revenues that will be available to fund appropriations for all departments during the coming year. Revenue growth projections are formulated based on the actual growth history of each individual revenue

component for the past several years. As stated before, this analysis is based on the assumption that significant changes in these growth trends will not occur, with the exception of the county's situs sales tax.

After the budget has been adopted for the next fiscal year, periodic reports will be made throughout the year to the Budget, Finance and Investment Committee of the County Commission to apprise them of our actual experience in comparison to these estimates.

SUMMARY REVENUE ALL FUNDS

SOURCE	PROJECTION	%
Current Property Tax	\$ 132,699,949	31%
Other County Prop. Tax	11,804,260	3%
Local Sales Tax	38,690,000	9%
Wheel Tax	8,935,000	2%
Development Tax	1,000,000	0%
State Revenue	166,624,263	39%
Federal Revenue	10,705,460	2%
Interest Earned	598,690	0%
Other Revenue	57,337,848	13%
Total Estimated Revenue	<u>\$ 428,395,470</u>	<u>100%</u>



Estimated Revenue from Current Property Taxes
2011 Assessments Based on Estimated Assessed
Valuation of – Real & Personal Property – \$5,862,388,418
Valuation of Public Utility Property - \$161,500,000
(Valuations do not include tax freeze properties)

Fund	Adopted Tax Rate	Amount of Tax Levy	Reserve for Delinquency 4.5%	Estimated Collection of Unfrozen Taxes	Total Frozen Taxes 1,140,000	Reserve for Delinquency 4.5%	Estimated Net Collection of All Taxes
County General	\$ 0.5840	\$ 35,179,508	\$ 1,583,078	\$ 33,596,430	\$ 270,063	\$ 12,153	\$ 33,854,341
Solid Waste	-	-	-	-	-	-	-
Ambulance Service	0.0829	4,993,803	224,721	4,769,082	38,336	1,725	4,805,693
Highway	0.0140	843,344	37,950	805,394	6,474	291	811,577
Education	1.1430	68,853,045	3,098,387	65,754,658	528,566	23,785	66,259,438
Education Capital Projects	0.0451	2,716,774	122,255	2,594,519	20,856	939	2,614,436
Debt Service	0.5962	35,914,423	1,616,149	34,298,274	275,705	12,407	34,561,572
Total	<u>\$ 2.4652</u>	<u>\$ 148,500,897</u>	<u>\$ 6,682,540</u>	<u>\$ 141,818,357</u>	<u>\$ 1,140,000</u>	<u>\$ 51,300</u>	<u>\$ 142,907,057</u>
			Less City	10,129,348		Less City	10,207,108
			Total Available	<u>\$ 131,689,009</u>		Total Availabl	<u>\$ 132,699,949</u>
Total							
WFTEADA Allocations (estimated)							
		Education	Ed. Cap. Projec	Total	Education	Ed. Cap. Proj	Total
County	85.18%	\$ 56,009,817	\$ 2,210,011	\$ 58,219,829	\$ 56,439,789	\$ 2,226,977	\$ 58,666,766
City	14.82%	9,744,840	384,508	10,129,348	9,819,649	387,459	10,207,108
Total	<u>100.00%</u>	<u>\$ 65,754,658</u>	<u>\$ 2,594,519</u>	<u>\$ 68,349,176</u>	<u>\$ 66,259,438</u>	<u>\$ 2,614,436</u>	<u>\$ 68,873,874</u>

Revenue Per Added Penny	
General	\$ 575,281
Schools	490,025

Revenue Per Penny	
General	\$ 579,698
Schools	493,786

Taxes are levied for the calendar year, but are not collectible until the first Monday in October.

Taxes become delinquent on March 1 of the following calendar year, and must be filed for collection in Circuit or Chancery Court by April 1 of the second year following the year of levy.

The above reserve for delinquency represents the portion that is not expected to be collected by the end of the current fiscal year.

APPROPRIATIONS

The following table presents a comparison of current original & amended appropriations by fund with department requests and the County Mayor's recommendation where applicable. It is important to note that departments often submit budget requests with information as to the priority of certain new initiatives. There is always the realization that depending on revenue predictions, certain increases may not be approved.

Fund	Original 2010-2011	Amended 2010-2011	Requested 2011-2012	Recommended 2011-2012
County General	\$ 68,093,511	\$ 73,282,198	\$ 74,037,114	\$ 73,535,831
Solid Waste/Sanitation	3,381,474	3,565,685	3,704,549	3,677,571
Ambulance Service	10,052,418	10,409,248	10,731,269	10,687,049
Industrial/Economic Dev.	219,858	219,858	314,510	244,510
Special Purpose	6,000	97,921	20,087	20,087
Drug Control	669,176	681,386	836,983	760,712
Road & Bridge	9,392,505	9,392,505	9,329,445	9,329,445
General Purpose School	256,801,110	258,775,912	266,797,690	266,900,044
Central Cafeteria	15,396,032	15,738,414	15,696,600	15,696,600
Education Capital Projects	2,287,420	3,084,570	2,423,064	2,423,064
General Debt Service	40,714,454	201,344,236	62,417,195	61,452,413
	<u>\$407,013,958</u>	<u>\$576,591,933</u>	<u>\$ 446,308,506</u>	<u>\$444,727,326</u>

SIGNIFICANT BUDGET INCREASES

The following listing is an attempt to itemize some of the larger increases in the operating budget for the General Fund from the 2010-2011 original budget:

GENERAL FUND

▪ County Clerk & Reg. of Deeds	\$2,880,487
▪ Pay Plan	509,500
▪ GIS Flyover	430,000
▪ GIS Maintenance Agreements	156,500
▪ New Positions (8FT/1PT)	458,709
▪ Eliminated Positions (4)	(226,285)

GENERAL PURPOSE SCHOOL FUND

The increase to the General Purpose School fund is based upon growth of 2.5% and the inclusion of 1.6% to their base payroll tables.

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
RUTHERFORD COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2011 AND ENDING JUNE 30, 2012**

SECTION 1. BE IT RESOLVED by Commissioners of Rutherford County, Tennessee on the 27th day of June, 2011, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of various funds, departments, institutions, offices and agencies of Rutherford County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the fiscal year beginning July 1, 2011 and ending June 30, 2012, according to the following schedule:

GENERAL FUND

County Commission	\$ 237,355
Board of Equalization	23,270
County Mayor	432,332
Personnel Office	267,087
County Attorney	390,410
Election Commission	795,722
Register of Deeds	1,022,049
Planning	742,325
Codes Compliance-Environmental	2,000
Geographical Information Systems	1,226,328
County Buildings	1,873,375
Other General Administration	237,011
Preservation of Records	213,343
Risk Management	1,049,818
Accounting and Budgeting	1,007,101
Property Assessor	1,915,537
Reappraisal Program	548,166
County Trustee	623,950
County Clerk	2,139,882
Data Processing	1,808,644
Circuit Court	545,300
Circuit Court Judge	249,825
General Sessions Court	1,319,427
Drug Court	380,015
Chancery Court	859,103
Juvenile Court	476,531
District Attorney	80,311
Office of Public Defender	31,400
Probation Services	875,338
Victim Assistance Programs	170,180
Sheriff's Department	18,126,803
Special Patrols	58,918

General Fund (Continued)

Traffic Control	20,000
Administration of Sex Offender Registry	71,028
Jail	12,830,825
Workhouse/Penal Farm	3,356,870
Juvenile Services	1,801,916
Rural Fire Protection	1,007,501
Disaster Relief	1,106,004
Inspection and Regulation	749,024
Local Health Center	651,682
Rabies & Animal Control	1,304,737
Nursing Home	15,000
Dental Health Program	12,400
Other Local Health Services	1,789,873
General Welfare Assistance	43,500
Sanitation & Waste Removal	40,200
Other Public Health & Welfare	192,000
Adult Activities	32,000
Senior Citizens Assistance	1,500
Libraries	1,154,481
Parks & Fair Boards	387,335
Other Social, Cultural & Recreation	421,797
Agriculture Extension Service	687,668
Soil Conservation	118,033
Storm Water Management	152,569
Tourism	345,000
Other Economic & Community Development	297,900
Other Charges	289,454
Employee Benefits	571,500
Payments to Cities	1,928,146
ARRA – Energy Efficiency Block Grant	112,250
Miscellaneous	1,514,782
Transfers Out	<u>800,000</u>
Total General Fund	<u>\$ 73,535,831</u>

RUTHERFORD COUNTY ECONOMIC DEVELOPMENT

Industrial Development	\$ 227,480
Payments to Cities	<u>17,030</u>
Total Economic Development Fund	<u>\$ 244,510</u>

SOLID WASTE/SANITATION FUND

Sanitation Education/Information	\$ 129,262
Convenience Centers	2,408,540
Other Waste Collection	113,085
Landfill Operation & Maintenance	752,944
Postclosure Care Costs	195,000
Employee Benefits	39,040
Miscellaneous	<u>39,700</u>
Total Solid Waste/Sanitation Fund	<u>\$ 3,677,571</u>

AMBULANCE SERVICE FUND

Ambulance/Emergency Medical Service	<u>\$ 10,687,049</u>
Total Ambulance Service Fund	<u>\$ 10,687,049</u>

SPECIAL PURPOSE FUND

Sheriff's Department	<u>\$ 20,087</u>
Total Special Purpose Fund	<u>\$ 20,087</u>

DRUG CONTROL FUND

Drug Enforcement	<u>\$ 760,712</u>
Total Drug Control Fund	<u>\$ 760,712</u>

HIGHWAY FUND

Administration	\$ 688,425
Highway and Bridge Maintenance	6,003,245
Operation & Maintenance of Equipment	1,211,215
Other Charges	518,380
Employee Benefits	173,320
Capital Outlay	<u>734,860</u>
Total Highway Fund	<u>\$ 9,329,445</u>

GENERAL PURPOSE SCHOOL FUND

Regular Education Program - Elem./Sec.	\$ 141,235,597
Alternative Instruction	1,605,298
Special Education Program	22,546,237
Vocational Education Program	10,680,625
Adult Education Program	515,660
Attendance	610,469
Health Services	3,491,839
Other Student Support	7,719,700
Regular Instruction Program	8,772,013
Alternative Instruction Program	720,820
Special Education Program	1,180,190
Vocational Education	170,903
Adult Program	187,491
Board of Education	4,728,206
Director of Schools	489,713
Office of the Principal	15,054,610
Fiscal Services	820,331
Human Resources	417,208
Operation of Plant	21,164,567
Maintenance of Plant	6,170,550
Transportation	13,142,843
Central and Other	2,256,281
Community Service	40,000
Early Childhood Education	2,096,218
Regular Capital Outlay	75,000
Education Principal	932,649
Education Interest	74,776
Other Debt Service	<u>250</u>
Total General Purpose School Fund	<u>\$ 266,900,044</u>

CENTRAL CAFETERIA FUND

Board of Education	\$ 65,600
Food Service	15,574,800
Transfers Out	<u>56,200</u>
Total Central Cafeteria Fund	<u>\$ 15,696,600</u>

EDUCATION CAPITAL PROJECTS FUND

Board of Education	\$ 47,000
Education Capital Projects	<u>2,376,064</u>
Total Education Capital Projects Fund	<u>\$ 2,423,064</u>

DEBT SERVICE FUND

Other General Administration	\$ 995,218
General Government Principal	5,493,695
Education Principal	38,621,305
General Government Interest	2,328,668
Education Interest	<u>14,013,527</u>
Total Debt Service Fund	<u>\$ 61,452,413</u>

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and administering other funds with the Trustee, County Clerk, Circuit Court Clerk, Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commission, and or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk & Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commission and or fees collected and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the County General Fund as provided by law.

BE IT FURTHER RESOLVED, that any fee officials, as enumerated in Section 8-22-101, T.C.A., operated under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED, that if the need shall arise, the Budget, Finance and Investment Committee may, with the approval of any official head of any department or division which may be affected, transfer any amount within any major appropriation category and also the approval of the Board of Commissioners must be obtained as required by law for transfers between major appropriation categories within the same fund. The School Superintendent must also receive the approval of the Board of Education for transfers within each major appropriation category of the budget and the approval of the Board of Commissioners for transfers between these major categories as required by law.

Additionally, within a major category of the budget regarding any line item which varies within one thousand dollars (\$1,000), more or less, from the original budget adopted by the board of commissioners, except for those items affecting amounts budgeted for personnel costs and amendments reflecting the administrative or other expenses relating to the functioning of the county commission, the county mayor may amend by written approval said line items(s) within a major category of the budget at the sole discretion of the county mayor. Any other transfers and adjustments shall be submitted to the budget committee for its recommendation to the county's legislative body. Budget amendments should be timely and enacted before the expenditure of such funds.

One copy of this authorization shall be filed with the County Clerk, one copy with the Chairman of the Budget, Finance and Investment Committee, and one with each divisional department head concerned. Aforesaid authorization shall clearly state the reasons for the

transfer, but this provision shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amount authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an officer, agency, institution, division, or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department ending June 30, 2012. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the fiscal year in which the expenditures are to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the Director of State and Local Finance after its adoption as provided by Section 9-11-119, inclusive, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of State and Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the fiscal year 2011-2012 have been collected, not exceeding 60% of the appropriations of each individual fund. The proceeds of loans for each individual fund shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenue of the fund for which the money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk, and shall mature and be paid in full without renewal not later than June 30, 2012.

SECTION 7. BE IT FURTHER RESOLVED, that the delinquent County property taxes for the year 2010 and prior years and the interest and penalty thereon collected during the year ending June 30, 2012, shall be apportioned to the various County Funds according to the subdivision of the tax levy for the year 2010. The Clerk and Master and Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the fiscal year June 30, 2012.

SECTION 9. BE IT FURTHER RESOLVED, that the Rutherford County School Federal Projects Fund for the No Child Left Behind Act (NCLB), Individuals with Disabilities Education Act (IDEA), and Carl Perkins Vocational Projects shall be the budget approved for the separate projects within the fund by the Rutherford County Board of Education.

SECTION 10. BE IT FURTHER RESOLVED, that any resolution or part of the resolution which has heretofore been passed by the Board of Commissioners which is in conflict with any provision in this resolution, be and the same is hereby repealed.

SECTION 11. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2011. This resolution shall be spread upon the minutes of the Board of Commissioners.

SECTION 12. BE IT FURTHER RESOLVED, that this budget is adopted subject to the fund balances being correct as shown as of June 30, 2011, and in the event they are actually less, the governing body reserves the right to reduce the expenditures authorized hereby to a like amount.

SECTION 13. BE IT FURTHER RESOLVED, that funds appropriated by this resolution shall not be released to non-profit organizations except by contract. All such contracts shall contain reasonable audit requirements as prescribed by the Comptroller of the Treasury. Funds shall be released only upon a determination by the County Finance Director that such audit requirements and other conditions of previous contracts are being met or adequate evidence has been submitted that such conditions will be met. Exceptions to these provisions may be granted upon the recommendation of the County Board of Commissioners of Rutherford County, Tennessee.

SECTION 14. BE IT FURTHER RESOLVED, that Section 5-9-109, inclusive, Tennessee Code Annotated, authorized the County Legislative Body to make appropriations to non-profit charitable organizations; and, **WHEREAS**, the Rutherford County Legislative Body recognizes the various non-profit charitable organizations located in Rutherford County have great need of funds to carry on their non-profit charitable work. **NOW THEREFORE, BE IT RESOLVED** by the Board of Commissioners of Rutherford County, on this 27th day of June, 2011:

1. That thirty-two thousand dollars (\$32,000) be appropriated for the Rutherford County Adult Activity Center to benefit the general welfare of the residents of Rutherford County.

2. That one thousand five hundred dollars (\$1,500) be appropriated for the Retired Senior Volunteer Program (RSVP) to benefit the general welfare of the residents of Rutherford County.

3. That fifteen thousand dollars (\$15,000) be appropriated for the Soil Conservation program to benefit the general welfare of the residents of Rutherford County.

4. That one million one hundred fifty-four thousand four hundred eighty-one dollars (\$1,154,481) be appropriated for the Linebaugh Library to benefit the general welfare of the residents of Rutherford County.

5. That sixteen thousand one hundred forty-six dollars (\$16,146) be appropriated for the Greater Nashville Regional Council to benefit the general welfare of the residents of Rutherford County.

6. That twenty thousand twenty-three dollars (\$20,023) be appropriated for Mid-Cumberland Human Resource Agency to benefit the general welfare of the residents of Rutherford County.

7. That twenty-eight thousand dollars (\$28,000) be appropriated for Mid-Cumberland Nutrition Program to benefit the general welfare of Rutherford County.

8. That forty-three thousand five hundred dollars (\$43,500) be appropriated for the Tennessee Rehabilitation Center at Murfreesboro to benefit the general welfare of the residents of Rutherford County.

9. That five thousand dollars (\$5,000) be appropriated for the Mid-Cumberland Transportation Program to benefit the general welfare of the residents of Rutherford County.

10. That three hundred thousand dollars (\$300,000) be appropriated for the Murfreesboro-Rutherford County Chamber of Commerce to benefit the general welfare of the residents of Rutherford County.

11. That one hundred fifty-five thousand dollars (\$155,000) be appropriated for the St. Clair Street Senior Citizens to benefit the general welfare of the residents of Rutherford County.

12. That one hundred thousand dollars (\$100,000) be appropriated for the Stones River Greenway Trail to benefit the general welfare of the residents of Rutherford County.

13. That twenty-two thousand dollars (\$22,000) be appropriated for Exchange Club Family Center to benefit the general welfare of the residents of Rutherford County.

14. That forty-five thousand dollars (\$45,000) be appropriated for Smyrna Senior Citizens to benefit the general welfare of the residents of Rutherford County.

15. That thirty-one thousand two hundred dollars (\$31,200) be appropriated for Domestic Violence Program to benefit the general welfare of the residents of Rutherford County.

16. That fifty thousand dollars (\$50,000) be appropriated for the Rutherford County Primary Care to benefit the general welfare of the residents of Rutherford County.

17. That forty-four thousand dollars (\$44,000) be appropriated for LaVergne Senior Citizens to benefit the general welfare of the residents of Rutherford County.

18. That twelve thousand four hundred dollars (\$12,400) be appropriated for the Relax and Ride Program to benefit the general welfare of the residents of Rutherford County.

19. That ninety-six thousand five hundred dollars (\$96,500) be appropriated for the Economic Development Council to benefit the general welfare of the residents Rutherford County.

20. That one hundred thirty thousand dollars (\$130,000) be appropriated to the Destination Rutherford to benefit the general welfare of the residents of Rutherford County.

21. That three thousand dollars (\$3,000) be appropriated for the Pregnancy Support Center to benefit the general welfare of the residents of Rutherford County.

22. That fifteen thousand dollars (\$15,000) be appropriated for the Heritage Center to benefit the general welfare of the residents of Rutherford County.

23. That twenty-five thousand dollars (\$25,000) be appropriated for Main Street, Inc. to benefit the general welfare of the residents of Rutherford County

24. That three thousand five hundred dollars (\$3,500) be appropriated for the Mid-Cumberland Homemaker Program to benefit the general welfare of the residents of Rutherford County.

25. That two-thousand dollars (\$2,000) be appropriated for the State of Tennessee Division of Forestry to benefit the general welfare of the residents of Rutherford County.

26. That two-thousand five hundred dollars (\$2,500) be appropriated for the Oaklands Association to benefit the general welfare of the residents of Rutherford County.

27. That two-thousand five hundred dollars (\$2,500) be appropriated for the Sam Davis Home to benefit the general welfare of the residents of Rutherford County.

28. That two-thousand five hundred dollars (\$2,500) be appropriated for the Child Advocacy Center to benefit the general welfare of the residents of Rutherford County.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Section 1 through 28 above are made subject to the following conditions:

1. That the non-profit charitable organizations to which funds are appropriated shall file with the County Clerk and the disbursing officials a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the chief financial officer of such nonprofit organization in accordance with Section 5-9-109(c), T.C.A.

2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefiting the general welfare of the residents of the County.

3. That it is the expressed interest of the County Commission of Rutherford County in providing these funds to the above named non-profit charitable organizations to be fully in

compliance with chapter 0380-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109, inclusive, Tennessee Code Annotated and any and all other laws which may apply to county appropriations to non-profit organizations, and so this appropriation is made subject to compliance with any and all these laws and regulations.

PASSED this 27th day of June, 2011.

**RESOLUTION AUTHORIZING THE TAX LEVY IN
RUTHERFORD COUNTY, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2011**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rutherford County, Tennessee assembled in regular session on the 27th day of June, 2011, that the combined property tax rate for Rutherford County, Tennessee for the fiscal year beginning July 1, 2011 shall be \$2.4652 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds, and otherwise conform to the following levies:

<u>FUND</u>	<u>RATE</u>
County General	\$.5840
Ambulance Service Fund	.0829
Highway Fund	.0140
General Purpose Schools	1.1430
Education Capital Projects Fund	.0451
Debt Service	<u>.5962</u>
TOTAL	<u>\$2.4652</u>

SECTION 2. BE IT FURTHER RESOLVED, that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the above funds on a pro rata basis.

SECTION 3. BE IT FURTHER RESOLVED, that the county's situs portion of sales tax revenue will be divided as follows: Solid Waste/Sanitation Fund – sixty percent (60%); General Fund – twenty percent (20%); Road & Bridge Fund – twenty percent (20%).

SECTION 4. BE IT FURTHER RESOLVED, that the Wheel Tax Revenue will be divided as follows: General Fund – thirty percent (30%); Road & Bridge Fund – thirty percent (30%); General Purpose School Fund – forty percent (40%).

SECTION 5. BE IT FURTHER RESOLVED, that the Development Tax Revenue will be divided as follows: General Fund – fifty percent (50%) and General Debt Service Fund – fifty percent (50%).

SECTION 6. BE IT FURTHER RESOLVED, that interest earned on idle operating balances, with the exception of the Special Purpose Fund and the Drug Control Fund, will be distributed as follows: General Fund – fifty-five percent (55%); General Purpose School Fund – twenty-five percent (25%); Road & Bridge fund – five percent (5%); with the balance to the General Debt Service Fund. Provided that the Finance Director will monitor General Purpose School Fund available cash balances and interest rates to determine that the above allocation is justifiable.

SECTION 7. BE IT FURTHER RESOLVED, that all resolutions of the Board of Commissioners of Rutherford County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 8. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners.

PASSED this 27th day of June, 2011.

Rutherford County, Tennessee Fund Balance Policy

Purpose

- The County hereby establishes and will maintain reservations of Fund Balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This Policy shall apply to the County's General Fund and all governmental funds. Fund Balance shall be composed of restricted, committed, assigned, non-spendable and unassigned amounts.
- Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones or enhance the financial position of the County in accordance with policies established by the County Commission.

Definitions

- **Fund Balance** refers to the difference between assets and fund liabilities in the governmental funds balance sheet and is referred to as fund equity.
- **Restricted Fund Balance** – Amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling legislations. Restrictions may be changed or lifted only with the consent of the resource providers.

- **Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the County Commission, the County’s highest level of decision making authority. Commitments may be changed or lifted only by the County Commission taking the same formal action that imposed the constraint.
- **Assigned Fund Balance** – Amounts that the County intends to use for a specific purpose the intent shall be expressed by management.
- **Non-Spendable Fund Balance** – Amounts that are not in a spendable form such as inventory or are required to be maintained intact (e.g. principal of an endowment fund).
- **Unassigned Fund Balance** – The residual classification for the general fund and includes amounts that are not contained in the other classifications. Unassigned amounts are the portion of fund balance which is not obligated or specifically designated and is available for any purpose.

Reservations of Fund Balance

1. Restricted Fund Balance General Fund

Restricted Fund Balances represent revenues whose use is constrained or restricted by external parties such as creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The current property tax levy is considered restricted in all funds except the General Fund. Rutherford County receives the following examples of revenues in the General Fund that are restricted. This list is not intended to be all inclusive.

- a. Local Development Tax
- b. Alcohol & Drug Treatment
- c. Litigation Tax
- d. Drug Court
- e. Sex Offenders Registry
- f. Courtroom Security
- g. Victims Assistance
- h. Computer System – Register of Deeds
- i. Automation – Circuit Clerk, Criminal Court, General Sessions, Juvenile Court, Chancery, Sheriff, and County clerk
- j. Federal Grants, restricted to purpose
- k. State Grants, restricted to purpose

2. Committed Fund Balance General Fund

The County Commission hereby establishes the following committed fund balance reserves in the General Fund. Others may be established though the action of the Board of Commissioners.

- a. Monies received from renting the facilities at Lane Agri-Park are committed to provide maintenance to the Agri-Park property and facilities.
- b. Donations received by the Rutherford County Pet & Welfare Services (PAWS) are committed to provide improvements to their program or facility.

3. Assigned Fund Balance General Fund

The County Commission hereby establishes the following assigned fund balance reserve in the General Fund.

- a. Designated Carry Forward
The designated carry forward balance reserve is assigned by the County as set forth in the annual budget and any amendments thereto to provide funds for differences if any between budgeted revenues and expenditures.

4. Non-Spendable fund Balance General Fund

The County Commission hereby establishes the following non-spendable fund balance reserve in the General Fund

- a. Prepaid Items
The prepaid reserve is established to indicate those amounts relating to prepaid items that are not in a spendable form.

Minimum Level of Unassigned Fund Balance – General Fund

The General Fund unassigned fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, and based on guidance provided by the Government Finance Officers Association (GFOA), Rutherford County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the unassigned fund balance of the General Fund.

Any amounts remaining in the fiscal year-end unassigned fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

Minimum Level of Assigned Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the Finance Director of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2)

budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

- **Cash flow Requirement Component.** The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year.

Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

- **Budget Contingency Component.** By their very nature, budgeted revenues are estimated revenues. Certain sources of revenues are more volatile and less predictable than other types of revenues. For example, property tax collections are generally more stable than sales tax collections. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments, as shall be reflected in the fund balance, equal to 10% of budgeted property tax revenues and 20% of other budgeted revenues in order to provide protection from unforeseen budgeting shortfalls.
- **Emergency Contingency Component.** The Budgeting Contingency is intended to protect the County from one-time shortfalls in budgeted revenues. It is recognized, however, that severe economic downturns in the local or national economy or the occurrence of natural disasters such as tornadoes can have a severe effect on property valuations, tax collection rates and sales and business taxes. It shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the Budgeting Contingency as an Emergency Contingency balance.
- **Variable Rate Contingency Component.** The County can enter into variable rate loan agreements with either its own Public Building Authority or with other Public Building Authorities. Under certain circumstances, and in accordance with State Law, it may also be possible for the County to issue variable rate obligations directly. In the event that the County incurs variable rate liabilities, the County will (1) budget conservatively for the projected variable rate expense (i.e. current rate plus two percent (2%)) and (2) maintain an amount equal to two percent (2%) of the variable rate indebtedness to provide a measure of protection from variable rate volatility.
- **Growth Component.** Each year the County shall update a five-year capital improvement plan for the County. As part of this process, the County shall estimate the future debt service associated with new indebtedness projected in relation to the capital improvements plan. These projections shall provide a source of data from which to project the additional fund balance needed in the Debt Service Fund over the next five years. It shall be the policy of the County to take future needs into consideration when determining the amount needed in the assigned fund balance and to use only that portion

of fund balance in excess of the minimum required amount, if needed, to balance the annual debt service fund budget or to provide for other capital improvement needs of the County.

- **Debt Service Fund Draws and Fund Replenishment.** In the event that the County draws down the Debt Service Fund for the purpose of addressing any of the circumstances described above (i.e. shortfalls in budgeted revenues, emergencies, or unforeseen variable rate expenses, then the County shall commit to replenishing the Debt Service Fund to an appropriate level within two fiscal years.

Disbursement of Fund Balance Reserves

- Rutherford County reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Rutherford County reduces committed amounts first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purpose for which amounts in any of those unrestricted fund balances classifications could be used.

Annual Review and Determination of Fund Balance Reserve Amounts

- Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and amounts of restricted, committed, assigned, non-spendable, the minimum level of unassigned fund balance in the General Fund and the minimum level of assigned fund balance in the Debt Service Fund shall be determined during this process.

Approved by the Rutherford County Commission, June 28, 2010



PERSONNEL
FOR
RUTHERFORD COUNTY

RUTHERFORD COUNTY, TN**PERSONNEL****Analysis of Full Time Positions**

	Fund 101,116,118,122	Fund 131	Total
Total Funded Positions 7/1/09	899	70	969
Positions added/deleted 09-10			
Program Facilitator (ARRA)-Sheriff	2		
Domestic Violence Investigator (ARRA)-Sheriff	1		
Station Manager-Ambulance Service	(2)		
Positions added 10-11			
Stop Domestic Violence Investigator-Sheriff	1		
SRO	2		
Wellness Coordinator-Insurance	1		
Fire Chief	1		
Positions eliminated 10-11			
Admin Support I - Environmental	(1)		
Zoning Inspector-Building Inspection	(1)		
DUI Case Manager-Drug Court	(1)		
Family Treatment Court Therapist-Drug Ct	(1)		
Fire Training Officer	(1)		
Appraiser I	(1)		
SEB/Lt-Drug Fund	(1)		
Patrol-Drug fund	(1)		
Total Funded Positions 7/1/10	897	72	969
Positions added/deleted 10-11			
Wheel Tax Officer/Sergeant- Sheriff	1		
Couty Clerk's Office	36		
Register of Deeds	15		
Hr Coordinor	1		
Patrol	(1)		
Positions added 11-12			
Personal Property Auditor	1		
HVAC Maintenance Technician-Jail	1		
Stop Domestic Violence Investigator-Sheriff	1		
Sex Offender Registry Officer-Sheriff	1		
Community Sanctions /Sergeant- CWC	1		
Community Sanctions Officer-CWC	1		
Vet Technician-PAWS	1		
Grounds Manager-Ag Extension	1		
Positions eliminated 11-12			
ExecutiveAssistant-County Attorney	(1)		
Stop Domestic Violence Investigator(ARRA)	(1)		
Evidence Technician-Sheriff	(1)		
Deputy Clerk-Register of Deeds	(1)		
Program Facilitator(ARRA)-Sheriff	(2)		
Total Funded Positions 7/1/11	951	64	1015

**Rutherford County
Full Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

location	location	2009-2010		2010-2011		2011-2012
		totals		totals		totals
Administration	800	4	-	4		4
DataProcessing	801	13	-	13		13
County Attorney	802	3	-	3	(1)	2
Clerk & Master	803	11	-	11		11
Maintenance	804	10	-	10		10
Finance	805	12	-	12		12
Election Comm	806	8	-	8		8
General Session	807	17	-	17		17
Altern. School	808	3	-	3		3
Court Officers	809	7	-	7		7
Ambulance	810	132	(2)	130		130
Juvenile Det.	812	33	-	33		33
Health	813	42	-	42		42
District Attorney	816	1	-	1		1
Convenience	814	2	-	2		2
Landfill	815	4	-	4		4
Conv. Staff	817	18	-	18		18
Risk Management	818	7	1	8		8
Mechanics	819	3	-	3		3
Property Asses	820	36	(1)	35	1	36
Register of Deeds	822		15	15	(1)	14
Youth Services	823	7	-	7		7
Environmental	824	1	(1)	0		0
Building Codes	825	13	(1)	12		12
Drug Court	826	8	(2)	6		6
Domestic Violence	827	1	1	2		2
Juvenile Judge	828	5	-	5		5
County Clerk	830		36	36		36
Sheriff	835	244	6	250	(2)	248
Jail	836	151	-	151	1	152
Drug Enforcement	837	8	(2)	6		6
Recycling	841	1	-	1		1
Agriculture	845	5	-	5	1	6
Soil Conser.	850	1	-	1		1
PAWS	855	19	-	19		19
Planning	865	9	-	9		9
Correctional Work Ce	875	47	-	47	2	49
EMA	885	5	(1)	4		4
Fire and Rescue	887		1	1		1
GIS	831	4	-	4		4
Preservation of Recor	832	1	-	1		1
Storm Water Manage	871	1	-	1		1
Human Resouce	829	2	-	2	1	3

Totals **899** **949** **951**

ROAD & BRIDGE **70** **72** **64**

Schools

Certified	2,796.2	2,908.0	2,972.50
Classified	1,536.0	1,535.0	1,617.0
Total Schools	4,332.2	4,443.0	4,589.5

**Rutherford County
Part Time
Personnel Comparisons**

RUTHERFORD COUNTY POSITIONS

Fiscal Year		2009-2010		2010-2011		2011-2012
		totals		totals		totals
Department	location					
Agriculture	845	2	1	3	(1)	2
Ambulance Service	810	24	-	24		24
PAWS	855	4	3	7		7
Clerk & Master	803	2	1	3		3
Convenience	814	37	-	37		37
County Executive	800	1	-	1		1
County Clerk	830				2	2
Domestic Violence	827	3	(1)	2		2
Finance	805	2	-	2		2
General Session	807	2	(1)	1	2	3
Geographic Information S	831	2	(1)	1		1
Health	813	3	1	4		4
Human Resources	829	2		2	(1)	1
Information Technology	801	7		7		7
Juvenile Det.	812	1		1		1
Juvenile Judge	828	3		3		3
Landfill	815	1		1		1
Litter Grant	875	1		1		1
Maintenance	804	20	(2)	18	3	21
Parks & Recreation	840	1		1		1
Planning/Engineering	865	1		1		1
Preservation of Records	800	1	1	2		2
Register of Deeds	822				2	2
Risk Management	818	1	(1)	0		0
Sheriff	835	64	4	68	1	69
Jail	836	1		1		1
Soil Conservation	850	2		2		2
Storm Water	871	3		3		3
Correctional Work Center	875	2		2		2
Subtotal	Totals	193		198		206
Highway Dept	865	1	(1)	0		0
Total		194		198		206

2011-2012 Operating Budget Introduction

The operating budget section provides information relative to each department. Each fund has an operational budget reflecting the estimated revenues, proposed expenditures (appropriations) and the projected future available funds. This statement reflects revenues in detail and expenditures in major category totals. Following this statement is the detailed appropriations for each fund.

Column one of the detailed appropriations reflects the 2009-2010 audited expenditures. Column two and three presents the 2010-2011 year original and amended budget respectively. Column four shows the 2010-2011 unaudited actual expenditures using a budgetary basis of accounting. Column five reflects proposed expenditures (appropriations) for the 2011-2012 budget year.

GENERAL FUND

The General Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Eighty-nine percent of projected revenues will come from local effort through the tax rate, sales taxes, service fees and fines. The remaining twelve percent will come from other outside sources.



GENERAL FUND
FUND 101
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 45,481,207	\$ 46,809,848	\$ 47,515,046	\$ 47,670,484	\$ 48,477,094
LICENSES AND PERMITS	1,295,317	1,266,000	1,275,500	1,276,206	1,291,500
FINES, FORFEITURES & PENALTIES	2,031,953	1,955,550	1,937,700	1,923,275	1,824,850
CHARGES FOR CURRENT SERVICES	731,016	638,850	760,610	767,235	694,650
OTHER LOCAL REVENUES	1,498,983	889,100	976,075	973,787	761,500
FEES FROM COUNTY OFFICIALS	6,621,307	6,185,000	9,265,241	9,407,108	9,125,000
STATE REVENUES	5,583,461	5,058,604	5,376,223	5,485,676	5,525,973
FEDERAL REVENUES	1,080,487	1,082,414	1,701,233	1,588,189	1,432,910
OTHER GOV'TS & CITIZENS GROUP	454,894	924,700	1,008,468	1,024,822	764,700
OTHER SOURCES	5,300,018	481,842	501,809	514,968	503,618
TOTAL GENERAL FUND REVENUE	\$ 70,078,641	\$ 65,291,908	\$ 70,317,905	\$ 70,631,749	\$ 70,401,795

EXPENDITURES					
COUNTY COMMISSION	\$ 178,026	\$ 203,470	\$ 203,470	\$ 173,828	\$ 237,355
BOARD OF EQUALIZATION	18,609	23,270	17,966	11,653	23,270
COUNTY MAYOR	344,226	356,121	368,766	355,327	432,332
PERSONNEL OFFICE	176,815	184,527	210,498	191,829	267,087
COUNTY ATTORNEY	259,047	255,707	360,712	355,144	390,410
ELECTION COMMISSION	549,121	838,682	838,802	746,512	795,722
REGISTER OF DEEDS	84,335	185,426	902,727	851,197	1,022,049
PLANNING & ENGINEERING	638,768	794,953	806,003	786,024	742,325
CODES COMPLIANCE-ENVIRONMENTAL	48,269	2,000	2,000	857	2,000
GEOGRAPHIC INFORMATION SYSTEM	653,054	656,709	615,209	574,741	1,226,328
COUNTY BUILDINGS	1,675,006	1,677,332	1,721,262	1,691,294	1,873,375
OTHER GENERAL ADMINISTRATION	232,776	236,756	236,756	234,687	237,011
PRESERVATION OF RECORDS	114,836	118,422	118,422	108,010	213,343
RISK MANAGEMENT	416,301	499,342	505,597	490,121	1,049,818
ACCOUNTING AND BUDGETING	862,988	906,585	906,585	894,042	1,007,101
PROPERTY ASSESSOR	1,659,225	1,832,765	1,886,094	1,710,552	1,915,537
REAPPRAISAL PROGRAM	574,910	565,134	565,634	508,095	548,166
COUNTY TRUSTEE'S OFFICE	45,484	73,950	73,950	51,155	623,950
COUNTY CLERK'S OFFICE	147,777	140,700	1,650,833	1,580,240	2,139,882
DATA PROCESSING	1,396,303	1,641,488	1,736,490	1,719,154	1,808,644
CIRCUIT COURT	389,929	460,832	460,832	422,066	545,300
CIRCUIT COURT JUDGE	236,682	255,849	255,849	242,143	249,825
GENERAL SESSIONS COURT	1,198,831	1,246,331	1,408,681	1,381,692	1,319,427
DRUG COURT	410,391	340,446	344,546	338,591	380,015
CHANCERY COURT	790,686	806,743	816,688	790,407	859,103
JUVENILE COURT	439,772	453,554	470,931	458,399	476,531
DISTRICT ATTORNEY GENERAL	65,362	65,989	72,059	71,881	80,311
OFFICE OF PUBLIC DEFENDER	18,274	24,400	24,400	24,293	31,400

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
PROBATION SERVICES	\$ 849,826	\$ 871,309	\$ 871,309	\$ 857,204	\$ 875,338
VICTIMS ASSISTANCE PROGRAM	155,271	164,399	164,399	155,645	170,180
SHERIFF'S DEPARTMENT	16,133,652	17,725,948	17,768,321	17,314,612	18,126,803
SPECIAL PATROLS	39,758	56,905	56,905	41,485	58,918
TRAFFIC CONTROL	6,048	20,000	20,000	9,107	20,000
ADMIN. OF SEX OFFENDER REGISTRY	1,620	7,100	7,100	4,689	71,028
JAIL	12,208,868	12,662,965	12,959,299	12,740,770	12,830,825
WORKHOUSE/ADULT DETENTION	2,907,342	3,214,453	3,378,953	3,175,889	3,356,870
RURAL FIRE PROTECTION	-	498,235	568,578	519,899	1,007,501
RESCUE SQUAD	90,000	-	-	-	-
JUVENILE SERVICES	1,712,012	1,792,678	1,797,278	1,751,924	1,801,916
DISASTER RELIEF	517,077	1,127,806	1,390,980	1,078,504	1,106,004
INSPECTION AND REGULATION	725,420	742,378	742,378	726,217	749,024
LOCAL HEALTH CENTER	612,365	645,643	645,788	620,932	651,682
RABIES AND ANIMAL CONTROL	1,082,768	1,364,524	1,451,426	1,378,740	1,304,737
AMBULANCE	15,818	-	-	-	-
NURSING HOME	9,033	7,500	7,500	-	15,000
DENTAL HEALTH PROGRAM	3,867	12,400	12,400	11,543	12,400
OTHER LOCAL HEALTH SERVICES	1,463,732	1,784,860	1,784,860	1,616,951	1,789,873
GENERAL WELFARE ASSISTANCE	43,000	43,500	43,500	43,500	43,500
SANITATION AND WASTE REMOVAL	27,500	30,000	40,135	40,132	40,200
OTHER PUBLIC HEALTH & WELFARE	173,281	167,600	242,600	226,713	192,000
ADULT ACTIVITIES	32,000	32,000	32,000	32,000	32,000
SENIOR CITIZENS ASSISTANCE	1,500	1,500	1,500	1,500	1,500
LIBRARIES	1,032,148	1,080,277	1,080,277	1,080,277	1,154,481
PARKS AND FAIR BOARDS	356,381	365,955	381,776	362,503	387,335
OTHER SOCIAL, CULTURAL & RECREATION	-	-	-	-	421,797
AGRICULTURE EXTENSION SERVICE	589,924	655,320	655,320	622,140	687,668
SOIL CONSERVATION	88,835	113,433	113,433	107,234	118,033
STORM WATER MANAGEMENT	101,828	150,624	156,524	144,440	152,569
TOURISM	328,000	313,000	360,100	360,100	345,000
OTHER ECONOMIC & COMMUNITY DEVELOPMENT	-	-	300,000	2,100	297,900
OTHER CHARGES	225,321	274,879	289,879	221,098	289,454
EMPLOYEE BENEFITS	638,914	576,500	497,710	467,936	571,500
PAYMENTS TO CITIES	1,928,146	1,928,146	1,928,146	1,916,068	1,928,146
ARRA JAG - DRUG COURT	24,374	24,299	27,925	27,857	-
ARRA STOP GRANT-DOMESTIC VIO.	28,745	26,658	36,658	35,113	-
ARRA-SHERIFF 2009 BYRNE JAG	40,511	67,450	85,140	78,646	-
ARRA-SHERIFF STOP DOMESTIC VIO.	36,618	49,669	49,669	49,546	-
ARRA-SHERIFF JAG BYRNE GRANT	445,384	-	92,796	91,011	-
ARRA-ENERGY EFFICIENCY BLOCK	114,037	-	223,959	112,980	112,250
AOC ARRA BYRNE JAG	4,935	-	-	-	-

GENERAL FUND
ESTIMATED REVENUES, EXPENDITURES and AVAILABLE FUNDS

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES (CONTINUED)					
MISCELLANEOUS	4,327,020	3,728,115	4,055,315	3,816,556	1,514,782
OPERATING TRANSFERS	400,000	918,000	1,378,600	1,378,600	800,000
TOTAL GENERAL FUND EXPENDITURES	\$ 63,148,683	\$ 68,093,511	\$ 73,282,198	\$ 69,986,095	\$ 73,535,831

Revenues over (under) Expenditures/Enc. \$ 645,654

Revenues over (under) Appropriations \$ (3,134,036)

Funded by Committed/Restricted Fund Balances \$ 950,000

Assigned fund balance to Budget 2,184,036

\$ 3,134,036

Beg. Adj. Unassigned Fund Balance July 1, \$ 16,740,597 \$ 14,556,561

Assigned fund balance to Budget 2011-2012 (2,184,036) 2,184,036

Ending Unassigned Fund Balance June 30, \$ 14,556,561 \$ 14,556,561

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
LOCAL TAXES					
40110 CURRENT PROPERTY TAXES	\$ 29,397,401	\$ 32,052,179	\$ 31,995,179	\$ 31,951,354	\$ 33,854,341
40120 TRUSTEE'S COLLECT. - PRIOR	545,823	418,000	709,000	709,161	515,000
40130 CLERK & MASTERS COLLECTION	320,194	219,500	398,800	429,557	335,000
40140 INTEREST AND PENALTY	123,777	90,000	147,600	144,100	130,000
40150 PICK-UP TAXES	92,714	85,500	203,500	204,763	98,000
40161 PAY IN LIEU OF TAXES - TVA	3,169	3,169	3,402	3,402	3,403
40163 PAY IN LIEU OF TAXES - OTHER	7,480,428	6,970,000	7,070,403	7,076,204	6,485,700
40210 LOCAL OPTION SALES TAX	403,186	420,000	384,000	362,889	168,000
40220 HOTEL/MOTEL TAX	951,042	910,000	1,067,000	1,067,000	1,000,000
40240 WHEEL TAX	2,847,750	2,850,000	2,840,000	2,864,219	2,850,000
40250 LITIGATION TAX - GENERAL	217,304	190,000	212,000	213,733	190,000
40266 LITIGATION TAX-JAIL/WORKH	821,486	-	-	-	-
40268 LITIGATION TAX-COURTROOM SE	575,428	500,000	571,000	580,835	550,000
40270 BUSINESS TAX	574,142	450,000	595,000	741,282	786,500
40285 DEVELOPMENT TAX	69,375	550,000	430,000	432,750	500,000
40320 BANK EXCISE TAX	219,297	250,000	76,982	76,982	200,000
40330 WHOLESALE BEER TAX	837,269	850,000	810,000	811,145	810,000
40350 INTERSTATE TELECOMMUNICAT	1,422	1,500	1,180	1,108	1,150
TOTAL LOCAL TAXES	\$ 45,481,207	\$ 46,809,848	\$ 47,515,046	\$ 47,670,484	\$ 48,477,094
LICENSES AND PERMITS					
41120 ANIMAL REGISTRATION	\$ 96,439	\$ 95,000	\$ 93,500	\$ 92,224	\$ 97,000
41130 ANIMAL VACCINATION	25,183	25,000	24,000	24,233	25,000
41140 CABLE TV FRANCHISE	677,616	650,500	720,000	729,974	695,000
41520 BUILDING PERMITS	399,674	400,000	365,000	357,204	400,000
41540 PLUMBING PERMITS	55,565	60,000	45,000	45,660	50,000
41550 MOVING PERMITS	1,350	2,000	500	225	1,500
41590 OTHER PERMITS	39,490	33,500	27,500	26,685	23,000
TOTAL LICENSES AND PERMITS	\$ 1,295,317	\$ 1,266,000	\$ 1,275,500	\$ 1,276,206	\$ 1,291,500
FINES, FORFEITURES & PENALTIES					
42110 FINES - CIRCUIT COURT	\$ 47,614	\$ 40,000	\$ 48,000	\$ 47,084	\$ 50,000
42120 OFFICERS COSTS	423,548	410,000	420,000	415,472	400,000
42141 DRUG COURT FEES - CIRCUIT COU	19,936	10,000	20,000	18,528	15,000
42150 JAIL FEES	295,761	325,000	291,000	272,323	250,000
42190 DATA ENTRY FEE- CIRCUIT COUR	2,816	3,000	3,000	2,801	2,700
42191 COURTROOM SECURITY FEE	518	500	500	357	250
42280 DUI TREATMENT FINES - CRIMINA	6,372	5,500	6,500	6,290	6,400
42290 DATA ENTRY FEE- CRIMINAL COU	2,128	2,100	2,300	3,026	2,100
42291 COURTROOM SECURITY FEE	1,769	1,450	1,950	2,528	1,500
42292 VICTIMS ASSISTANCE ASSESSME	13,577	10,000	16,000	17,618	15,000
42310 FINES - GENERAL SESSIONS	430,136	440,000	435,000	434,121	430,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
FINES, FORFEITURES & PENALTIES (cont.)						
42330	GAME AND FISH FINES	\$ 623	\$ 500	\$ 1,500	\$ 1,685	\$ 500
42341	DRUG COURT FEES - GENERAL SE	51,477	55,000	50,000	51,042	51,500
42380	DUI TREATMENT FINES - GEN. SE	47,885	50,000	45,000	44,391	45,000
42390	DATA ENTRY FEE- GENERAL SESS	45,952	45,000	44,000	44,981	45,000
42391	COURTROOM SECURITY FEE	12,629	14,500	13,750	13,033	13,000
42392	VICTIMS ASSISTANCE ASSESSME	120,677	125,000	135,000	135,029	125,000
42410	FINES - JUVENILE COURT	5,771	7,000	7,000	6,645	6,000
42440	DRUG CONTROL FINES	266	1,000	500	570	400
42441	DRUG COURT FEES - JUVENILE CO	9,180	8,000	11,000	10,759	9,000
42450	JAIL FEES - JUVENILE DETENTION	322,390	300,000	275,000	267,995	250,000
42490	DATA ENTRY FEE- JUVENILE COU	5,969	5,500	4,700	4,836	5,000
42491	COURTROOM SECURITY FEE	5,592	4,500	4,000	3,928	4,500
42530	DATA ENTRY FEE- CHANCERY CO	11,176	11,000	12,500	12,128	12,000
42610	FINES	112,553	65,000	68,000	86,837	70,000
42641	DRUG COURT FEES	-	1,000	-	-	-
42872	VICTIMS ASSISTANCE ASSESSME	35,632	15,000	21,500	19,265	15,000
42910	PROCEEDS FROM CONFISCATED I	10	-	-	-	-
TOTAL FINES, FORFEITURES & PENALTIES		\$ 2,031,953	\$ 1,955,550	\$ 1,937,700	\$ 1,923,275	\$ 1,824,850
CHARGES FOR CURRENT SERVICES						
43140	ZONING STUDIES	\$ 58,650	\$ 41,500	\$ 57,500	\$ 56,657	\$ 50,000
43170	WORK RELEASE CHARGES FOR B	21,499	22,000	20,000	20,109	20,000
43320	SUBDIVISION LOT FEES	22,300	24,500	45,000	46,250	35,000
43340	RECREATION FEES	759	850	850	766	800
43365	ARCHIVES AND RECORDS MANA	-	-	25,000	27,692	-
43366	GREENBELT LATE APPLICATION	550	-	-	-	-
43370	TELEPHONE COMMISSIONS	206,793	210,000	236,000	239,887	225,000
43392	DATA PROCESSING FEE-REGISTER	98,832	100,000	94,500	92,844	95,350
43393	PROBATION FEES	12,608	8,500	25,000	25,520	23,000
43394	DATA PROCESSING FEE- SHERIFF	23,962	25,500	24,000	24,365	24,000
43395	SEX REGISTRY FEE - SHERIFF	5,250	5,000	7,500	7,950	5,500
43396	DATA PROCESSING FEE-COUNTY	31,583	6,000	23,000	23,116	18,000
43541	CONTRACT FOR ADMINISTRAT	218,934	165,000	179,360	179,318	172,000
43583	TBI CRIMINAL BACKGROUND FEE	29,295	25,000	22,500	22,560	25,000
43990	OTHER CHARGES FOR SERVICE	-	5,000	400	200	1,000
TOTAL CHARGES FOR CURRENT SERVICES		\$ 731,016	\$ 638,850	\$ 760,610	\$ 767,235	\$ 694,650
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 711,515	\$ 390,000	\$ 395,000	\$ 393,095	\$ 265,000
44120	LEASE/RENTALS	149,139	121,600	171,600	167,308	139,000

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
OTHER LOCAL REVENUES (cont.)						
44130	SALE OF MATERIALS & SUPPLIES	\$ 8,035	\$ 7,500	\$ 7,500	\$ 7,758	\$ 7,500
44131	COMMISSARY SALES	94,324	120,000	40,000	55,090	100,000
44140	SALE OF MAPS	13,380	12,000	9,000	15,645	12,000
44145	SALE OF RECYCLED MATERIALS	623	500	4,739	4,196	500
44150	SALE OF ANIMALS/LIVESTOCK	148,935	130,000	130,000	129,250	130,000
44170	MISCELLANEOUS REFUNDS	30,200	20,000	25,000	14,011	20,000
44530	SALE OF EQUIPMENT	12,100	-	1,005	1,006	-
44540	SALE OF PROPERTY	-	-	36,200	36,200	-
44560	DAMAGES RECOVERED FROM IN	59	-	-	-	-
44570	CONTRIBUTIONS & GIFTS	40,940	17,500	57,451	56,433	17,500
44580	PERFORMANCE BOND FORFEITUR	72,058	70,000	70,000	58,113	70,000
44990	OTHER LOCAL REVENUES	217,675	-	28,580	35,683	-
TOTAL OTHER LOCAL REVENUES		\$ 1,498,983	\$ 889,100	\$ 976,075	\$ 973,787	\$ 761,500
FEES FROM COUNTY OFFICIALS						
45110	COUNTY CLERK - EXCESS FEE	\$ 450,000	\$ 200,000	\$ 418,141	\$ 418,140	\$ -
45120	CIRCUIT CT CLERK - EXCESS	1,053,530	980,000	980,000	1,032,891	1,150,000
45180	REGISTER - EXCESS FEES	436,835	500,000	253,064	253,064	-
45190	TRUSTEE - EXCESS FEES	3,987,209	3,850,000	4,067,000	4,058,447	3,900,000
45510	COUNTY CLERK	-	-	1,784,639	1,921,956	2,100,000
45550	CLERK & MASTER	632,621	600,000	675,000	672,778	620,000
45580	REGISTER	-	-	1,027,897	988,910	1,300,000
45590	SHERIFF - SERVICE OF PROCESS	61,112	55,000	59,500	60,921	55,000
TOTAL FEES FROM COUNTY OFFICIALS		\$ 6,621,307	\$ 6,185,000	\$ 9,265,241	\$ 9,407,168	\$ 9,125,000
STATE REVENUES						
46110	JUVENILE SERVICES PROGRAM	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
46160	STATE REAPPRAISAL GRANT	48,492	-	-	-	-
46190	OTHER GENERAL GOVERNMENT	16,488	104,000	106,400	106,400	78,500
46210	LAW ENFORCEMENT TRAINING	109,200	114,600	111,000	111,000	119,400
46310	HEALTH DEPARTMENT PROGRAM	1,463,682	1,784,860	1,784,860	1,640,590	1,789,873
46820	INCOME TAX	211,814	200,000	180,000	232,121	180,000
46830	BEER TAX	17,778	18,000	18,724	18,724	17,500
46840	ALCOHOLIC BEVERAGE TAX	210,437	200,000	219,431	219,431	215,000
46850	MIXED DRINK TAX	18,856	19,000	16,800	17,857	15,500
46915	CONTRACTED PRISONER BOARD	2,768,145	2,000,000	2,350,000	2,551,319	2,500,000
46960	REGISTRAR'S SALARY SUPPLE	20,475	16,000	15,164	15,164	18,000
46980	OTHER STATE GRANTS	78,157	76,000	79,700	80,714	76,000
46990	OTHER STATE REVENUES	610,937	517,144	485,144	483,356	507,200
TOTAL STATE REVENUES		\$ 5,583,461	\$ 5,058,604	\$ 5,376,223	\$ 5,485,676	\$ 5,525,973

**GENERAL FUND
FUND 101
STATEMENT OF ESTIMATED REVENUE**

	2009-2010 Audited Actual	2010-2011 BUDGET		2010-2011 Unaudited Actual	2011-2012 Estimated
		Original	Amended		
FEDERAL REVENUES					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 24,338	\$ 26,000	\$ 26,000	\$ 27,047	\$ 26,000
47113 BREAKFAST	15,764	17,000	17,000	17,595	17,000
47180 COMMUNITY DEVELOPMENT			300,000	2,100	297,900
47230 DISASTER RELIEF	68,550	-	25,268	25,268	-
47235 HOMELAND SECURITY GRANTS	100,873	759,446	567,958	725,686	727,247
47250 LAW ENFORCEMENT GRANTS	46,721	-	46,525	46,525	-
47301 ARRA JAG - DRUG COURT	24,374	24,000	27,626	27,620	-
47302 ARRA STOP GRANT-DOMESTIC VI	28,746	26,658	26,658	21,655	-
47303 ARRA-SHERIFF 2009 BYRNE JAG	35,233	-	85,140	57,198	-
47304 ARRA-SHERIFF STOP DOMESTIC V	26,803	-	21,802	26,302	-
47305 ARRA - SHERIFF JAG BYRNE GRA	382,319	-	92,796	154,077	-
47306 AOC ARRA BYRNE JAG	4,935	-	-	-	-
47590 OTHER FEDERAL THROUGH STAT	100,259	149,310	133,510	134,781	119,310
47620 POLICE SERVICE (LAKE AREA)	33,593	40,000	34,000	39,924	33,500
47700 ASSET FORFEITURE FUNDS	15,999	10,000	32,380	31,313	15,000
47801 ARRA - ENERGY EFFICIENCY BLO	110,884	-	194,100	195,464	112,250
47990 OTHER DIRECT FEDERAL REVENUE	61,096	30,000	70,470	55,637	84,703
TOTAL FEDERAL REVENUES	\$ 1,080,487	\$ 1,082,414	\$ 1,701,233	\$ 1,588,189	\$ 1,432,910
OTHER GOVERNMENTS & CITIZEN GROUPS					
48110 PRISONER BOARD	\$ 30,625	\$ 36,000	\$ 33,000	\$ 27,743	\$ 30,000
48130 CONTRIBUTIONS & GIFTS	49,000	-	50,297	50,990	-
48140 CONTRACTED SERVICES	374,694	872,500	908,871	929,764	719,500
48610 DONATIONS	-	16,000	16,000	16,000	15,000
48990 OTHER	575	200	300	325	200
TOTAL OTHER GOV'TS & CITIZENS GROU	\$ 454,894	\$ 924,700	\$ 1,008,468	\$ 1,024,822	\$ 764,700
OTHER SOURCES					
49700 INSURANCE RECOVERY	\$ 12,300	\$ -	\$ 9,636	\$ 20,771	\$ -
49800 OPERATING TRANSFERS	5,287,718	481,842	492,173	494,197	503,618
TOTAL OTHER SOURCES	\$ 5,300,018	\$ 481,842	\$ 501,809	\$ 514,968	\$ 503,618
TOTAL GENERAL FUND REVENUE	\$ 70,078,641	\$ 65,291,908	\$ 70,317,905	\$ 70,631,749	\$ 70,401,798

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51100 COUNTY COMMISSION						
191	BOARD & COMMITTEE MEMBERS	\$ 90,075	\$ 107,100	\$ 107,100	\$ 80,175	\$ 107,100
199	OTHER PERDIEM & FEES	75,300	81,900	81,900	81,300	81,900
201	SOCIAL SECURITY	10,253	11,720	11,720	10,011	11,720
212	EMPLOYER MEDICARE	2,398	2,750	2,750	2,341	2,750
320	DUES AND MEMBERSHIPS	-	-	-	-	27,885
399	OTHER CONTRACTED SERVICES	-	-	-	-	6,000
TOTAL COUNTY COMMISSION		\$ 178,026	\$ 203,470	\$ 203,470	\$ 173,828	\$ 237,355
51210 BOARD OF EQUALIZATION						
191	BOARD & COMMITTEE MEMBERS	\$ 11,900	\$ 10,000	\$ 10,000	\$ 9,300	\$ 10,000
201	SOCIAL SECURITY	738	620	620	577	620
212	EMPLOYER MEDICARE	173	150	150	135	150
308	CONSULTANTS	3,479	10,000	4,696	-	10,000
332	LEGAL NOTICES	2,320	2,500	2,500	1,641	2,500
TOTAL BOARD OF EQUALIZATION		\$ 18,609	\$ 23,270	\$ 17,966	\$ 11,653	\$ 23,270
51300 COUNTY MAYOR						
101	COUNTY OFFICIAL/ADMIN.	\$ 110,637	\$ 110,637	\$ 121,132	\$ 121,132	\$ 119,033
161	SECRETARY	132,779	134,104	134,104	133,644	134,104
169	PART-TIME PERSONNEL	7,200	7,200	7,200	7,200	7,200
186	LONGEVITY PAY	1,800	1,875	1,875	1,875	1,950
201	SOCIAL SECURITY	14,664	15,740	16,395	15,383	16,270
204	STATE RETIREMENT	31,361	31,180	32,510	32,441	32,250
205	EMPLOYEE AND DEPENDENT INS	25,475	26,080	26,080	25,681	25,330
209	DISABILITY INSURANCE	529	540	550	532	560
212	EMPLOYER MEDICARE	3,485	3,690	3,845	3,683	3,810
307	COMMUNICATION	1,062	1,600	1,600	712	1,600
320	DUES AND MEMBERSHIPS	25	25	25	-	2,325
321	ENGINEERING SERVICES	-	-	-	-	10,000
332	LEGAL NOTICES	6,908	9,000	9,000	6,107	9,000
334	MAINTENANCE AGREEMENTS	1,860	2,100	2,100	165	4,000
337	MAINT. & REPAIR SERV.-OFF.EQU	-	500	500	438	2,000
348	POSTAL CHARGES	1,772	4,000	4,000	2,313	4,000
355	TRAVEL	468	500	500	-	1,400
414	DUPLICATING SUPPLIES	1,203	1,500	1,500	803	1,500
435	OFFICE SUPPLIES	2,998	5,850	5,850	3,218	6,000
599	OTHER CHARGES	-	-	-	-	50,000
TOTAL COUNTY MAYOR		\$ 344,226	\$ 356,121	\$ 368,766	\$ 355,327	\$ 432,332

FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51310 PERSONNEL OFFICE						
101	COUNTY OFFICIAL/ADMIN.	\$ 81,653	\$ 82,466	\$ 82,466	\$ 82,150	\$ 85,347
103	ASSISTANT(S)	38,495	42,111	42,111	37,755	43,637
169	PART-TIME PERSONNEL	11,440	14,560	14,560	12,516	14,560
186	LONGEVITY PAY	-	-	-	-	150
189	OTHER SALARIES & WAGES	-	-	17,873	13,055	31,260
196	IN-SERVICE TRAINING	1,572	2,260	1,996	1,419	-
201	SOCIAL SECURITY	8,088	8,630	9,740	9,096	10,850
204	STATE RETIREMENT	15,366	15,750	18,010	17,006	20,280
205	EMPLOYEE AND DEPENDENT INS	2,979	120	4,548	1,876	4,340
209	DISABILITY INSURANCE	263	280	320	310	360
212	EMPLOYER MEDICARE	1,892	2,020	2,280	2,098	2,540
302	ADVERTISING	899	1,000	1,000	-	1,000
307	COMMUNICATION	487	540	540	536	540
308	CONSULTANTS	-	-	-	-	850
320	DUES AND MEMBERSHIPS	780	860	860	519	594
322	EVALUATION AND TESTING	-	-	-	-	33,500
334	MAINTENANCE AGREEMENTS	275	480	900	905	600
348	POSTAL CHARGES	720	750	750	325	750
349	PRINTING, STATIONERY & FORMS	185	-	-	-	-
355	TRAVEL	489	500	764	764	1,910
399	OTHER CONTRACTED SERVICES	-	-	-	-	360
425	GASOLINE	-	100	100	43	100
429	INSTRUCTIONAL SUPP & MAT	-	200	200	95	1,000
432	LIBRARY BOOKS	117	100	100	81	-
435	OFFICE SUPPLIES	2,603	2,600	2,600	2,577	2,500
499	OTHER SUPPLIES AND MATERIAL	-	500	80	27	1,809
599	OTHER CHARGES	8,512	8,700	8,700	8,677	8,250
TOTAL PERSONNEL OFFICE		\$ 176,815	\$ 184,527	\$ 210,498	\$ 191,829	\$ 267,087
51400 COUNTY ATTORNEY						
101	COUNTY OFFICIAL/ADMIN.	\$ 109,778	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000
161	SECRETARY	79,901	80,127	83,477	80,538	29,965
186	LONGEVITY PAY	1,375	1,450	1,450	1,225	675
187	OVERTIME PAY	-	-	810	623	-
201	SOCIAL SECURITY	11,446	9,530	9,790	9,416	6,370
204	STATE RETIREMENT	24,435	19,420	19,945	18,461	12,980
205	EMPLOYEE AND DEPENDENT INS	24,062	25,310	25,310	24,940	21,050
209	DISABILITY INSURANCE	403	340	340	318	230
212	EMPLOYER MEDICARE	2,677	2,230	2,290	2,202	1,490
307	COMMUNICATION	417	1,000	1,000	409	1,000
320	DUES AND MEMBERSHIPS	2,500	2,500	2,500	2,500	2,500
331	LEGAL SERVICES	-	37,800	137,800	139,980	200,000

**FUND 101
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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51400	COUNTY ATTORNEY (cont.)					
336	MAINT. & REPAIR SERV.- EQUIP	\$ 245	\$ 500	\$ 450	\$ -	\$ 500
348	POSTAL CHARGES	457	600	1,300	922	1,300
355	TRAVEL	425	1,100	850	850	1,100
399	OTHER CONTRACTED SERVICES	-	-	-	-	37,450
435	OFFICE SUPPLIES	926	1,800	1,400	759	1,800
TOTAL COUNTY ATTORNEY		\$ 259,047	\$ 255,707	\$ 360,712	\$ 355,144	\$ 390,410
51500	ELECTION COMMISSION					
101	COUNTY OFFICIAL/ADMIN.	\$ 78,374	\$ 78,374	\$ 70,484	\$ 59,187	\$ 84,321
140	SALARY SUPPLEMENTS	-	-	8,631	8,630	-
169	PART-TIME PERSONNEL	4,691	12,000	8,289	7,284	10,000
186	LONGEVITY PAY	1,475	1,625	1,625	1,625	1,400
187	OVERTIME PAY	-	4,500	3,500	343	3,000
189	OTHER SALARIES & WAGES	213,879	219,085	219,085	206,775	224,656
192	ELECTION COMMISSION	10,920	15,500	15,500	13,665	13,000
193	ELECTION WORKERS	29,260	190,000	187,000	155,561	130,000
196	IN-SERVICE TRAINING	975	7,500	7,500	3,508	1,500
201	SOCIAL SECURITY	19,570	26,810	27,060	23,433	26,180
204	STATE RETIREMENT	37,564	38,380	39,345	34,914	39,620
205	EMPLOYEE AND DEPENDENT INS	44,763	43,480	43,480	40,660	47,010
209	DISABILITY INSURANCE	641	660	660	527	680
210	UNEMPLOYMENT COMPENSATIO	-	-	120	119	-
212	EMPLOYER MEDICARE	4,578	6,270	6,328	5,520	6,130
307	COMMUNICATION	11,322	12,000	8,450	7,856	11,000
317	DATA PROCESSING SERVICES	649	1,500	1,500	899	1,500
320	DUES AND MEMBERSHIPS	1,187	1,750	1,750	469	1,500
331	LEGAL SERVICES	25,000	-	-	-	-
332	LEGAL NOTICES, REC. & CT COST	10,186	12,000	12,000	10,352	12,400
334	MAINTENANCE AGREEMENTS	12,533	19,998	22,490	22,489	21,475
337	MAINT. & REPAIR SERV.-OFF.EQUIP	-	1,000	170	-	750
338	MAINT. & REPAIR SERV. - VEHICL	821	750	638	-	500
348	POSTAL CHARGES	12,409	15,000	17,000	15,549	15,000
349	PRINTING, STATIONERY & FORMS	6,314	12,000	9,000	3,575	10,000
351	RENTALS	200	102,000	102,000	100,650	78,500
355	TRAVEL	1,309	3,500	4,500	3,617	3,100
411	DATA PROCESSING SUPPLIES	2,987	2,500	2,307	2,034	2,300
412	DIESEL FUEL	127	500	500	77	200
435	OFFICE SUPPLIES	9,887	10,000	10,000	9,308	10,000
599	OTHER CHARGES	7,500	-	-	-	-
709	DATA PROCESSING EQUIPMENT	-	-	-	-	40,000
719	OFFICE EQUIPMENT	-	-	7,890	7,887	-
TOTAL ELECTION COMMISSION		\$ 549,121	\$ 838,682	\$ 838,802	\$ 746,512	\$ 795,722

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51600 REGISTER OF DEEDS						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ -	\$ -	\$ 73,572	\$ 73,572	\$ 93,690
106	DEPUTY(IES)	-	-	389,432	368,548	497,379
169	PART-TIME PERSONNEL	-	-	27,508	27,501	39,734
186	LONGEVITY PAY	-	-	5,350	5,350	5,325
196	IN-SERVICE TRAINING	175	475	1,162	1,162	650
201	SOCIAL SECURITY	-	-	30,748	26,918	39,440
204	STATE RETIREMENT	-	-	59,201	56,560	75,390
205	EMPLOYEE AND DEPENDENT INS	-	-	91,710	90,557	123,960
209	DISABILITY INSURANCE	-	-	1,015	968	1,310
210	UNEMPLOYMENT COMPENSATIO	-	-	4,500	4,039	-
212	EMPLOYER MEDICARE	-	-	7,190	6,653	9,230
307	COMMUNICATION	1,743	2,000	2,000	1,282	2,000
317	DATA PROCESSING SERVICES	42,063	124,193	128,593	124,248	76,204
334	MAINTENANCE AGREEMENTS	4,150	4,758	4,758	3,608	12,237
348	POSTAL CHARGES	9,046	15,000	15,000	7,362	12,000
355	TRAVEL	-	-	-	-	500
399	OTHER CONTRACTED SERVICES	11,011	13,000	13,000	11,321	13,000
411	DATA PROCESSING SUPPLIES	2,817	6,000	5,988	1,725	5,500
435	OFFICE SUPPLIES	6,013	8,000	8,000	6,475	6,500
709	DATA PROCESSING EQUIPMENT	7,318	12,000	34,000	33,348	8,000
TOTAL REGISTER OF DEEDS		\$ 84,335	\$ 185,426	\$ 902,727	\$ 851,197	\$ 1,022,049
51720 PLANNING & ENGINEERING						
101	COUNTY OFFICIAL/ADMIN.	\$ 84,180	\$ 85,020	\$ 85,020	\$ 85,020	\$ 88,000
103	ASSISTANT(S)	160,218	181,847	181,847	181,847	186,676
105	SUPERVISOR/DIRECTOR	63,292	63,925	63,925	63,925	66,254
161	SECRETARY(S)	71,805	104,421	104,421	104,420	105,575
169	PART-TIME PERSONNEL	11,398	10,000	10,000	9,700	10,000
186	LONGEVITY PAY	1,200	1,825	1,825	1,825	2,050
191	BOARD & COMMITTEE MEMBERS	28,600	36,000	26,830	22,600	36,000
196	IN-SERVICE TRAINING	6,371	7,000	7,000	4,979	7,000
201	SOCIAL SECURITY	25,455	29,950	29,950	28,354	30,670
204	STATE RETIREMENT	48,686	55,250	55,250	55,241	56,700
205	EMPLOYEE AND DEPENDENT INS	50,581	63,410	63,410	63,197	63,330
209	DISABILITY INSURANCE	833	960	960	955	990
210	UNEMPLOYMENT COMPENSATIO	-	-	6,050	5,500	-
212	EMPLOYER MEDICARE	5,954	7,010	7,010	6,632	7,180
307	COMMUNICATION	4,262	5,470	5,470	3,406	2,600
308	CONSULTANTS	32,415	100,000	111,000	105,972	36,000
320	DUES AND MEMBERSHIPS	10,429	10,600	10,600	10,369	11,150
332	LEGAL NOTICES	3,676	4,500	4,500	3,825	4,500

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51720 PLANNING & ENGINEERING (cont.)						
334	MAINTENANCE AGREEMENTS	\$ 8,284	\$ 7,815	\$ 7,815	\$ 7,607	\$ 7,700
337	MAINT. & REPAIR SERV.-OFF.EQU	348	1,000	1,000	174	1,000
348	POSTAL CHARGES	1,566	3,400	3,400	1,991	3,400
349	PRINTING, STATIONERY & FORMS	1,130	1,150	1,150	1,148	1,150
411	DATA PROCESSING SUPPLIES	4,587	3,000	6,170	6,031	3,000
425	GASOLINE	2,862	3,000	3,000	2,834	3,000
435	OFFICE SUPPLIES	8,262	6,000	6,000	6,125	6,000
437	PERIODICALS	1,519	1,600	1,600	1,560	1,600
499	OTHER SUPPLIES AND MATERIAL	854	800	800	788	800
TOTAL PLANNING		\$ 638,768	\$ 794,953	\$ 806,003	\$ 786,024	\$ 742,325
51750 CODES COMPLIANCE-ENVIRONMENTAL						
161	SECRETARY	\$ 30,465	\$ -	\$ -	\$ -	\$ -
186	LONGEVITY PAY	500	-	-	-	-
201	SOCIAL SECURITY	1,797	-	-	-	-
204	STATE RETIREMENT	3,960	-	-	-	-
205	EMPLOYEE & DEPENDENT INSUR	9,192	-	-	-	-
209	DISABILITY INSURANCE	67	-	-	-	-
212	EMPLOYER MEDICARE	420	-	-	-	-
307	COMMUNICATION	1,868	2,000	2,000	857	2,000
TOTAL CODES COMPLIANCE-ENV.		\$ 48,269	\$ 2,000	\$ 2,000	\$ 857	\$ 2,000
51760 GEOGRAPHICAL INFORMATION SYSTEM						
121	DATA PROCESSING PERSONNEL	\$ 192,226	\$ 198,019	\$ 198,019	\$ 198,019	\$ 199,243
169	PART-TIME PERSONNEL	24,602	30,000	30,000	13,635	30,000
186	LONGEVITY PAY	975	1,050	1,050	1,050	1,200
187	OVERTIME PAY	1,419	3,000	3,000	2,068	3,000
201	SOCIAL SECURITY	13,173	14,390	14,390	12,803	14,480
204	STATE RETIREMENT	24,887	25,550	25,550	25,461	25,720
205	EMPLOYEE & DEPENDENT INSUR	21,618	24,440	24,440	24,358	24,290
209	DISABILITY INSURANCE	421	440	440	434	440
212	EMPLOYER MEDICARE	3,081	3,370	3,370	2,994	3,390
317	DATA PROCESSING SERVICES	36,246	35,000	24,500	23,635	45,000
320	DUES AND MEMBERSHIPS	300	550	550	40	565
334	MAINTENANCE AGREEMENTS	45,244	68,000	47,000	46,012	224,500
348	POSTAL CHARGES	64	500	500	25	500
355	TRAVEL	2,872	3,000	3,000	977	5,000
411	DATA PROCESSING SUPPLIES	33,239	23,400	23,400	10,176	10,000
709	DATA PROCESSING EQUIPMENT	48,642	66,000	56,000	53,053	49,000
799	OTHER CAPITAL OUTLAY	204,044	160,000	160,000	160,000	590,000
TOTAL GEOGRAPHICAL INFORMATION		\$ 653,054	\$ 656,709	\$ 615,209	\$ 574,741	\$ 1,226,328

**FUND 101
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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51800	COUNTY BUILDINGS					
105	SUPERVISOR/DIRECTOR	\$ 62,248	\$ 65,090	\$ 65,090	\$ 65,089	\$ 65,090
162	CLERICAL PERSONNEL	28,630	29,965	29,965	29,965	29,965
166	CUSTODIAL PERSONNEL	78,822	81,342	81,342	81,342	82,236
167	MAINTENANCE PERSONNEL	136,791	144,635	144,635	144,634	145,649
169	PART-TIME PERSONNEL	191,518	222,425	222,425	202,280	225,565
186	LONGEVITY PAY	1,700	2,000	2,000	2,000	2,275
187	OVERTIME PAY	6,184	7,500	7,500	6,304	9,000
201	SOCIAL SECURITY	30,514	34,290	34,290	32,170	34,710
204	STATE RETIREMENT	40,146	41,780	41,780	41,419	42,250
205	EMPLOYEE AND DEPENDENT INS	84,956	81,070	88,500	88,493	97,520
209	DISABILITY INSURANCE	726	750	767	765	760
210	UNEMPLOYMENT COMPENSATIO	-	-	-	(380)	-
212	EMPLOYER MEDICARE	7,137	8,020	8,020	7,524	8,120
307	COMMUNICATION	32,270	35,000	39,350	40,142	38,000
309	CONTRACTS W/GOVERNMENT AC	-	-	-	-	70,000
335	MAINT. & REPAIR SERV. - BLDGS.	37,517	47,500	46,500	47,700	42,500
355	TRAVEL	1,163	2,500	2,483	1,893	2,500
399	OTHER CONTRACTED SERVICES	83,918	90,735	90,735	88,262	93,735
410	CUSTODIAL SUPPLIES	34,176	32,000	36,000	35,812	38,000
411	DATA PROCESSING SUPPLIES	-	-	-	-	-
425	GASOLINE	12,609	12,000	16,500	16,847	13,000
452	UTILITIES	554,230	525,000	557,000	554,547	525,000
499	OTHER SUPPLIES & MATERIALS	72,206	76,250	76,250	75,417	76,500
707	BUILDING IMPROVEMENTS	150,953	100,000	106,800	106,784	200,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	6,000
717	MAINTENANCE EQUIPMENT	26,592	15,000	4,413	3,369	25,000
718	MOTOR VEHICLES	-	22,480	18,917	18,917	-
TOTAL COUNTY BUILDINGS		\$ 1,675,006	\$ 1,677,332	\$ 1,721,262	\$ 1,691,294	\$ 1,873,375
51900	OTHER GEN. ADMINISTRATION					
105	SUPERVISOR/DIRECTOR	\$ 72,269	\$ 72,785	\$ 72,785	\$ 72,785	\$ 72,785
116	TEACHERS	99,970	102,391	102,391	102,390	102,561
140	SALARY SUPPLEMENTS	4,500	4,500	4,500	4,500	4,500
186	LONGEVITY PAY	1,225	1,300	1,300	1,300	1,375
201	SOCIAL SECURITY	10,727	11,230	11,230	10,966	11,240
204	STATE RETIREMENT	22,758	22,880	22,880	22,875	22,910
205	EMPLOYEE AND DEPENDENT INS	14,060	12,750	12,750	12,726	12,720
209	DISABILITY INSURANCE	377	390	390	384	390
212	EMPLOYER MEDICARE	2,509	2,630	2,630	2,565	2,630
307	COMMUNICATION	1	600	600	2	100
334	MAINTENANCE AGREEMENTS	1,004	1,000	1,000	771	1,000

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
51900 OTHER GEN. ADMINISTRATION (cont.)						
355	TRAVEL	\$ 184	\$ 300	\$ 300	\$ -	\$ 300
428	INSTRUCTIONAL MATERIALS	2,341	2,200	2,200	1,968	2,700
499	OTHER SUPPLIES & MATERIALS	851	1,800	1,800	1,455	1,800
TOTAL OTHER GENERAL ADMIN.		\$ 232,776	\$ 236,756	\$ 236,756	\$ 234,687	\$ 237,011
51910 PRESERVATION OF RECORDS						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 43,205	\$ 43,637	\$ 43,637	\$ 43,637	\$ 45,223
169	PART-TIME PERSONNEL	14,838	-	-	-	6,000
186	LONGEVITY PAY	-	75	75	75	100
189	OTHER SALARIES & WAGES	3,408	6,000	12,248	9,185	-
201	SOCIAL SECURITY	3,644	3,090	3,480	3,128	3,190
204	STATE RETIREMENT	5,525	5,530	5,530	5,525	5,730
205	EMPLOYEE AND DEPENDENT INS	11,038	12,550	12,550	12,372	12,540
209	DISABILITY INSURANCE	95	100	100	96	100
212	EMPLOYER MEDICARE	852	730	825	732	750
307	COMMUNICATION	754	1,000	1,000	781	1,000
308	CONSULTANTS	-	3,000	1,652	-	-
320	DUES AND MEMBERSHIPS	504	504	504	504	504
334	MAINTENANCE AGREEMENTS	258	320	320	257	320
348	POSTAL CHARGES	238	380	380	250	380
355	TRAVEL	1,696	-	-	-	-
432	LIBRARY BOOKS	132	200	200	188	200
435	OFFICE SUPPLIES	1,174	1,800	1,800	1,819	1,800
499	OTHER SUPPLIES & MATERIALS	4,088	5,000	5,000	4,955	5,000
599	OTHER CHARGES	22,683	30,506	25,121	20,506	30,506
709	DATA PROCESSING EQUIPMENT	704	-	-	-	-
711	FURNITURE AND FIXTURES	-	4,000	4,000	4,000	100,000
719	OFFICE EQUIPMENT	-	-	-	-	-
TOTAL PRESERVATION OF RECORDS		\$ 114,836	\$ 118,422	\$ 118,422	\$ 108,010	\$ 213,343
51920 RISK MANAGEMENT						
105	SUPERVISOR/DIRECTOR	\$ 65,336	\$ 73,642	\$ 73,642	\$ 73,642	\$ 73,643
162	CLERICAL PERSONNEL	136,804	143,189	143,189	140,014	148,238
169	PART-TIME PERSONNEL	10,544	-	-	-	-
186	LONGEVITY PAY	525	575	575	575	775
189	OTHER SALARIES & WAGES	83,911	117,721	117,721	117,553	119,086
191	BOARD & COMMITTEE MEMBERS	4,800	8,400	8,400	4,000	8,400
201	SOCIAL SECURITY	18,141	21,300	21,300	20,328	21,710
204	STATE RETIREMENT	36,647	42,370	42,370	41,938	43,200
205	EMPLOYEE AND DEPENDENT INS	37,926	50,620	50,620	50,226	58,620
209	DISABILITY INSURANCE	607	740	740	721	760
212	EMPLOYER MEDICARE	4,250	4,990	4,990	4,763	5,080

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51920	RISK MANAGEMENT (cont.)					
307	COMMUNICATION	\$ 1,618	\$ 1,750	\$ 1,750	\$ 1,764	\$ 1,750
334	MAINTENANCE AGREEMENTS	1,261	2,450	2,450	1,293	3,561
348	POSTAL CHARGES	1,461	2,725	4,225	3,709	2,725
355	TRAVEL	1,094	2,270	2,270	590	2,270
425	GASOLINE	175	500	500	456	500
435	OFFICE SUPPLIES	5,759	6,800	5,300	5,113	6,800
502	BUILDING AND CONTENTS INSUR	-	-	-	-	87,000
506	LIABILITY INSURANCE	-	-	-	-	439,700
508	PREMIUMS ON CORPORATE SURE	-	-	-	-	2,000
599	OTHER CHARGES	5,442	19,300	25,555	23,436	24,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
719	OFFICE EQUIPMENT	-	-	-	-	-
TOTAL RISK MANAGEMENT		\$ 416,301	\$ 499,342	\$ 505,597	\$ 490,121	\$ 1,049,818
52100	ACCOUNTING AND BUDGETING					
101	COUNTY OFFICIAL/ADMIN.	\$ 91,800	\$ 103,050	\$ 103,050	\$ 103,050	\$ 103,050
119	ACCOUNTANTS/BOOKKEEPERS	394,295	404,351	404,351	404,350	408,337
140	SALARY SUPPLEMENTS	7,200	7,200	7,200	7,200	7,200
162	CLERICAL PERSONNEL	24,504	25,649	25,649	25,648	25,649
169	PART-TIME PERSONNEL	19,359	24,850	24,850	22,955	24,850
186	LONGEVITY PAY	4,975	5,275	5,275	5,275	5,575
187	OVERTIME PAY	1,227	3,000	3,000	2,997	3,000
189	OTHER SALARIES & WAGES	59,319	59,910	59,910	59,910	59,910
191	BOARD & COMMITTEE MEMBERS	-	-	-	-	1,500
201	SOCIAL SECURITY	35,855	39,270	39,270	37,759	39,630
204	STATE RETIREMENT	74,600	76,910	76,910	76,905	77,450
205	EMPLOYEE AND DEPENDENT INS	91,975	92,020	92,020	91,958	91,910
209	DISABILITY INSURANCE	1,251	1,310	1,310	1,301	1,320
212	EMPLOYER MEDICARE	8,385	9,190	9,190	8,831	9,270
305	AUDIT SERVICES	-	-	-	-	79,000
307	COMMUNICATION	1,380	1,800	1,800	840	1,800
320	DUES AND MEMBERSHIPS	2,342	2,400	2,400	2,304	2,400
334	MAINTENANCE AGREEMENTS	1,315	1,700	1,700	1,253	1,500
336	MAINT. & REPAIR SERV. - EQUIP.	741	2,000	2,000	850	2,000
348	POSTAL CHARGES	10,751	11,500	11,500	11,073	11,500
355	TRAVEL	5,079	6,400	6,400	5,268	6,400
399	OTHER CONTRACTED SERVICES	1,015	1,300	1,300	910	1,300
435	OFFICE SUPPLIES	25,619	27,500	27,500	23,405	27,500
709	DATA PROCESSING EQUIPMENT	-	-	-	-	15,050
TOTAL ACCOUNTING AND BUDGETING		\$ 862,988	\$ 906,585	\$ 906,585	\$ 894,042	\$ 1,007,101

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52300	PROPERTY ASSESSOR					
101	COUNTY OFFICIAL/ADMIN.	\$ 87,082	\$ 87,082	\$ 95,342	\$ 95,342	\$ 93,690
106	DEPUTIES	845,445	865,211	865,211	860,210	932,072
140	SALARY SUPPLEMENTS	5,031	5,500	6,500	6,500	7,000
169	PART-TIME PERSONNEL	6,426	8,000	8,000	5,262	8,000
186	LONGEVITY PAY	4,775	5,450	5,450	5,375	5,900
187	OVERTIME PAY	7,524	2,000	2,000	-	3,000
196	IN-SERVICE TRAINING	7,105	22,000	22,000	4,564	22,000
201	SOCIAL SECURITY	56,372	60,350	60,927	57,901	65,080
204	STATE RETIREMENT	121,029	122,010	123,182	122,282	131,670
205	EMPLOYEE AND DEPENDENT INS	170,757	171,590	179,170	177,486	182,340
209	DISABILITY INSURANCE	2,059	2,100	2,105	2,084	2,260
212	EMPLOYER MEDICARE	13,277	14,120	14,255	13,618	15,230
307	COMMUNICATION	5,184	6,000	6,000	2,961	4,000
317	DATA PROCESSING SERVICES	89,302	85,000	85,000	79,782	85,000
320	DUES AND MEMBERSHIPS	-	-	-	-	1,577
334	MAINTENANCE AGREEMENTS	20,219	38,352	30,352	21,187	25,718
336	MAINT. & REPAIR SERV. - EQUIP.	2,165	3,000	3,000	481	3,000
348	POSTAL CHARGES	6,992	10,000	10,000	9,954	10,000
355	TRAVEL	1,567	5,000	5,000	8	50,000
399	OTHER CONTRACTED SERVICES	137,591	150,000	150,000	143,775	-
411	DATA PROCESSING SUPPLIES	2,755	20,500	20,500	232	20,500
425	GASOLINE	-	-	-	-	20,000
435	OFFICE SUPPLIES	22,869	20,000	20,000	18,717	20,000
499	OTHER SUPPLIES AND MATERIAL	2,028	2,500	2,500	1,581	2,500
709	DATA PROCESSING EQUIPMENT	41,671	127,000	157,000	71,181	158,000
711	FURNITURE AND FIXTURES	-	-	12,600	10,070	-
718	MOTOR VEHICLES	-	-	-	-	47,000
719	OFFICE EQUIPMENT	-	-	-	-	-
TOTAL PROPERTY ASSESSOR		\$ 1,659,225	\$ 1,832,765	\$ 1,886,094	\$ 1,710,552	\$ 1,915,537
52310	REAPPRAISAL PROGRAM					
106	DEPUTY(IES)	\$ 332,313	\$ 356,469	\$ 356,469	\$ 327,076	\$ 347,376
186	LONGEVITY PAY	2,875	3,125	3,125	3,125	2,400
187	OVERTIME PAY	2,968	-	-	-	-
201	SOCIAL SECURITY	19,810	22,300	22,300	19,498	21,690
204	STATE RETIREMENT	43,248	45,460	45,460	41,187	44,220
205	EMPLOYEE AND DEPENDENT INS	69,420	83,770	83,770	73,152	82,630
209	DISABILITY INSURANCE	732	790	790	713	770
212	EMPLOYER MEDICARE	4,633	5,220	5,220	4,560	5,080
307	COMMUNICATION	9,918	9,000	9,000	5,928	7,000
336	MAINT. & REPAIR SERV.-EQUIP	-	2,000	2,000	-	2,000

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52310	REAPPRAISAL PROGRAM (cont.)					
338	MAINT. & REPAIR SERV. - VEHICLE	\$ -	\$ 2,000	\$ 2,000	\$ 85	\$ 2,000
348	POSTAL CHARGES	45,126	10,000	10,000	9,675	8,000
411	DATA PROCESSING SUPPLIES	1,843	3,000	3,000	2,350	3,000
425	GASOLINE	18,161	20,000	20,500	20,319	20,000
499	OTHER SUPPLIES & MATERIALS	1,772	2,000	2,000	427	2,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
718	MOTOR VEHICLES	22,090	-	-	-	-
TOTAL REAPPRAISAL PROGRAM		\$ 574,910	\$ 565,134	\$ 565,634	\$ 508,095	\$ 548,166
52400	COUNTY TRUSTEE'S OFFICE					
307	COMMUNICATION	\$ 271	\$ 500	\$ 500	\$ 460	\$ 500
317	DATA PROCESSING SERVICES	-	-	2,765	1,865	4,800
332	LEGAL NOTICES, REC. & CT COST	100	850	850	200	850
334	MAINTENANCE AGREEMENTS	690	850	850	756	850
348	POSTAL CHARGES	39,026	51,000	49,300	38,349	49,300
435	OFFICE SUPPLIES	5,397	14,000	12,935	7,791	13,000
499	OTHER SUPPLIES & MATERIALS	-	2,250	2,250	-	2,250
540	TAX RELIEF PROGRAM	-	-	-	-	550,000
709	DATA PROCESSING EQUIPMENT	-	4,500	4,500	1,734	2,400
TOTAL COUNTY TRUSTEE'S OFFICE		\$ 45,484	\$ 73,950	\$ 73,950	\$ 51,155	\$ 623,950
52500	COUNTY CLERK'S OFFICE					
101	COUNTY OFFICIAL/ADMINISTRAT	\$ -	\$ -	\$ 73,572	\$ 73,154	\$ 93,690
106	DEPUTY(IES)	-	-	960,437	958,729	1,295,996
169	PART-TIME PERSONNEL	-	-	10,088	9,584	27,979
186	LONGEVITY PAY	-	-	11,225	10,650	10,975
201	SOCIAL SECURITY	-	-	65,438	63,104	88,580
204	STATE RETIREMENT	-	-	132,124	131,777	177,050
205	EMPLOYEE AND DEPENDENT INS	-	-	232,982	181,479	242,620
209	DISABILITY INSURANCE	-	-	2,262	2,277	3,060
212	EMPLOYER MEDICARE	-	-	15,305	14,759	20,720
307	COMMUNICATION	18,465	20,000	20,000	18,816	20,000
317	DATA PROCESSING SERVICES	16,981	16,300	16,300	16,298	16,612
330	OPERATING LEASE PAYMENTS	24,067	-	-	-	-
334	MAINTENANCE AGREEMENTS	6,524	8,500	8,500	6,793	8,500
336	MAINT. & REPAIR SERV. - EQUIP.	-	3,000	3,000	545	3,000
348	POSTAL CHARGES	38,690	44,000	44,000	41,537	44,000
355	TRAVEL	-	-	4,200	1,539	4,200
425	GASOLINE	2,896	4,000	4,000	2,321	4,000
435	OFFICE SUPPLIES	32,434	42,000	42,000	41,792	42,000
451	UNIFORMS	494	500	253	253	-
499	OTHER SUPPLIES & MATERIALS	1,998	2,000	2,000	1,984	14,000

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
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52500	COUNTY CLERK'S OFFICE (cont.)					
708	COMMUNICATION	\$ -	\$ 400	\$ 259	\$ 259	\$ -
709	DATA PROCESSING EQUIPMENT	4,961	-	2,888	2,589	3,000
716	LAW ENFORCEMENT EQUIPMENT	268	-	-	-	-
719	OFFICE EQUIPMENT	-	-	-	-	19,900
TOTAL COUNTY CLERK'S OFFICE		\$ 147,777	\$ 140,700	\$ 1,650,833	\$ 1,580,240	\$ 2,139,882
52600	DATA PROCESSING					
101	COUNTY OFFICIAL/ADMIN.	\$ 94,643	\$ 95,587	\$ 95,587	\$ 95,586	\$ 98,950
121	DATA PROCESSING PERSONNEL	537,715	549,606	554,887	553,300	572,454
169	PART-TIME PERSONNEL	55,252	65,000	65,000	64,462	70,000
186	LONGEVITY PAY	1,900	2,325	2,325	2,325	2,500
187	OVERTIME PAY	1,980	8,500	8,500	6,294	8,500
201	SOCIAL SECURITY	41,906	44,710	45,040	43,885	46,650
204	STATE RETIREMENT	79,658	82,930	83,564	77,605	86,260
205	EMPLOYEE AND DEPENDENT INS	85,132	88,350	92,100	92,096	95,840
209	DISABILITY INSURANCE	1,379	1,420	1,435	1,426	1,480
210	UNEMPLOYMENT COMPENSATIO	-	-	100	36	-
212	EMPLOYER MEDICARE	9,801	10,460	10,540	10,264	10,910
307	COMMUNICATION	110,899	120,700	128,200	131,529	125,700
317	DATA PROCESSING SERVICES	111,750	116,000	157,500	154,085	126,000
320	DUES AND MEMBERSHIPS	2,039	2,200	2,200	1,551	2,200
334	MAINTENANCE AGREEMENTS	43,601	45,000	45,000	44,182	45,000
348	POSTAL CHARGES	56	800	800	250	800
355	TRAVEL	3,377	4,000	4,000	1,867	6,000
411	DATA PROCESSING SUPPLIES	25,051	41,000	35,042	34,949	45,000
425	GASOLINE	1,656	1,900	2,600	2,336	2,400
709	DATA PROCESSING EQUIPMENT	188,508	361,000	383,500	382,564	422,000
711	FURNITURE AND FIXTURES	-	-	18,570	18,563	-
790	OTHER EQUIPMENT	-	-	-	-	40,000
TOTAL DATA PROCESSING		\$ 1,396,303	\$ 1,641,488	\$ 1,736,490	\$ 1,719,154	\$ 1,808,644
53100	CIRCUIT COURT					
194	JURY & WITNESS FEES	\$ 39,979	\$ 65,765	\$ 65,765	\$ 51,545	\$ 59,000
307	COMMUNICATION	3,499	3,800	3,800	3,259	3,800
317	DATA PROCESSING SERVICES	81,048	81,048	81,048	81,048	200,000
331	LEGAL SERVICES	34,408	47,000	41,700	32,287	42,000
334	MAINTENANCE AGREEMENTS	17,490	24,198	23,842	22,302	19,250
336	MAINT. & REPAIR SERV. - EQUIP.	-	-	2,500	2,434	-
348	POSTAL CHARGES	31,446	35,271	35,271	32,579	32,000
435	OFFICE SUPPLIES	55,125	60,000	48,307	40,413	40,000
499	OTHER SUPPLIES AND MATERIAL	2,067	2,250	2,250	1,269	2,250
599	OTHER CHARGES (COURT COST)	124,868	125,000	125,000	125,000	125,000

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53100	CIRCUIT COURT (cont.)					
709	DATA PROCESSING EQUIPMENT	\$ -	\$ 2,000	\$ 13,295	\$ 13,294	\$ 3,500
711	FURNITURE AND FIXTURES	-	2,500	2,500	1,082	2,500
719	OFFICE EQUIPMENT	-	12,000	15,554	15,554	16,000
TOTAL CIRCUIT COURT		\$ 389,929	\$ 460,832	\$ 460,831	\$ 422,066	\$ 545,300
53110	CIRCUIT COURT JUDGE					
103	ASSITANT	\$ 46,337	\$ 46,799	\$ 46,799	\$ 46,799	\$ 48,436
106	DEPUTY(IES)	121,616	125,040	125,040	123,610	126,174
186	LONGEVITY PAY	175	200	200	200	225
201	SOCIAL SECURITY	9,995	10,670	10,670	10,227	10,840
204	STATE RETIREMENT	21,252	21,750	21,750	20,942	22,100
205	EMPLOYEE AND DEPENDENT INS	33,804	46,710	46,710	36,644	37,320
209	DISABILITY INSURANCE	356	380	380	348	390
212	EMPLOYER MEDICARE	2,337	2,500	2,500	2,392	2,540
348	POSTAL CHARGES	24	300	300	-	300
355	TRAVEL	679	1,000	1,000	979	1,000
499	OTHER SUPPLIES & MATERIALS	107	500	500	-	500
TOTAL CIRCUIT COURT JUDGE		\$ 236,682	\$ 255,849	\$ 255,849	\$ 242,143	\$ 249,825
53300	GENERAL SESSIONS COURT					
102	JUDGES	\$ 437,982	\$ 437,982	\$ 437,982	\$ 437,982	\$ 444,991
103	ASSISTANT(S)	46,030	48,436	48,436	48,436	48,436
106	DEPUTIES	95,746	98,438	99,694	99,693	102,865
169	PART-TIME PERSONNEL	22,899	29,000	27,310	26,031	29,000
186	LONGEVITY PAY	1,875	2,275	2,275	2,275	2,500
187	OVERTIME PAY	659	1,000	3,500	3,423	2,000
189	OTHER SALARIES & WAGES	286,572	294,840	293,584	293,584	298,795
201	SOCIAL SECURITY	47,443	56,550	56,612	48,202	57,580
204	STATE RETIREMENT	111,159	111,610	111,926	111,270	113,710
205	EMPLOYEE AND DEPENDENT INS	98,788	101,030	101,030	96,059	108,710
209	DISABILITY INSURANCE	1,647	1,940	1,940	1,662	1,970
212	EMPLOYER MEDICARE	12,594	13,230	13,245	12,885	13,470
307	COMMUNICATION	2,264	4,200	3,200	3,041	3,200
317	DATA PROCESSING SERVICES	14,000	16,800	16,800	16,800	16,800
320	DUES AND MEMBERSHIPS	2,400	2,615	2,600	2,445	2,615
322	EVALUATION AND TESTING	-	-	161,500	151,950	50,000
334	MAINTENANCE AGREEMENTS	2,772	2,900	2,925	2,925	2,900
337	MAINT. & REPAIR SERV.-OFF.EQU	174	1,000	275	33	1,000
348	POSTAL CHARGES	125	410	110	-	410
355	TRAVEL	6,126	7,500	10,550	9,868	8,500
432	LIBRARY BOOKS	707	3,000	2,008	2,007	3,000
435	OFFICE SUPPLIES	6,309	6,300	6,315	6,312	6,300

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
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53300 GENERAL SESSIONS COURT (cont.)						
451	UNIFORMS	\$ 560	\$ 675	\$ 264	\$ 210	\$ 675
719	OFFICE EQUIPMENT	-	4,600	4,600	4,600	-
TOTAL GENERAL SESSIONS COURT		\$ 1,198,831	\$ 1,246,331	\$ 1,408,681	\$ 1,381,692	\$ 1,319,427
53330 DRUG COURT						
103	ASSISTANT(S)	\$ 38,819	\$ 39,210	\$ 39,210	\$ 39,210	\$ 40,636
105	SUPERVISOR/DIRECTOR	53,980	56,500	56,500	56,500	56,500
161	SECRETARY(S)	26,291	9,268	9,268	9,231	27,486
169	PART-TIME PERSONNEL	-	16,640	16,640	16,620	24,960
186	LONGEVITY PAY	575	600	600	600	950
187	OVERTIME PAY	672	-	54	54	-
189	OTHER SALARIES & WAGES	149,926	105,153	105,153	105,153	106,318
201	SOCIAL SECURITY	16,124	14,100	14,104	13,398	15,930
204	STATE RETIREMENT	33,842	26,640	26,640	26,632	29,320
205	EMPLOYEE AND DEPENDENT INS	38,268	38,690	39,390	39,374	41,470
209	DISABILITY INSURANCE	590	470	470	461	510
212	EMPLOYER MEDICARE	3,771	3,300	3,301	3,133	3,730
307	COMMUNICATION	4,277	3,000	2,941	2,524	3,000
320	DUES AND MEMBERSHIPS	200	200	200	200	320
333	LICENSES	-	-	-	-	1,010
334	MAINTENANCE AGREEMENTS	1,180	1,600	1,600	1,339	1,600
348	POSTAL CHARGES	642	400	400	362	500
355	TRAVEL	4,399	-	-	-	-
435	OFFICE SUPPLIES	4,283	2,000	2,000	1,028	2,000
499	OTHER SUPPLIES AND MATERIAL	31,562	22,275	25,675	22,772	22,275
506	LIABILITY INSURANCE	-	400	400	-	400
524	IN SERVICE/STAFF DEVELOPMEN	-	-	-	-	1,100
709	DATA PROCESSING EQUIPMENT	990	-	-	-	-
TOTAL DRUG COURT		\$ 410,391	\$ 340,446	\$ 344,546	\$ 338,591	\$ 380,015
53400 CHANCERY COURT						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 87,082	\$ 87,082	\$ 95,342	\$ 95,342	\$ 93,690
106	DEPUTY	374,617	381,291	381,291	380,506	391,570
164	ATTENDANTS	30,877	31,260	31,260	29,220	31,260
169	PART-TIME PERSONNEL	35,847	36,000	36,000	35,086	44,625
186	LONGEVITY PAY	2,950	3,200	3,200	3,200	3,475
187	OVERTIME PAY	4,145	5,000	5,000	2,756	5,000
194	JURY AND WITNESS FEES	3,305	5,400	5,400	3,463	5,400
201	SOCIAL SECURITY	32,031	33,720	34,235	32,478	35,320
204	STATE RETIREMENT	63,901	64,200	65,245	64,549	66,360
205	EMPLOYEE AND DEPENDENT INS	72,043	72,110	72,110	67,918	66,810
209	DISABILITY INSURANCE	1,074	1,100	1,105	1,105	1,140

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53400	CHANCERY COURT (cont.)					
212	EMPLOYER MEDICARE	\$ 7,491	\$ 7,890	\$ 8,010	\$ 7,596	\$ 8,260
307	COMMUNICATION	1,455	3,000	3,000	2,406	3,000
317	DATA PROCESSING SERVICES	5,594	5,984	5,984	4,836	24,554
320	DUES AND MEMBERSHIPS	720	720	720	720	720
332	LEGAL NOTICES	(3,269)	6,000	2,500	(3,791)	6,000
334	MAINTENANCE AGREEMENTS	11,490	12,986	13,586	13,521	14,549
336	MAINT. & REPAIR SERVICE-EQUIP	581	1,000	400	213	1,000
348	POSTAL CHARGES	19,577	21,000	24,000	23,659	24,000
355	TRAVEL	1,200	800	1,600	1,174	1,500
399	OTHER CONTRACTED SERVICES	269	1,000	700	659	1,000
435	OFFICE SUPPLIES	25,766	26,000	26,000	23,790	26,000
499	OTHER SUPPLIES & MATERIALS	-	-	-	-	3,870
709	DATA PROCESSING EQUIPMENT	11,940	-	-	-	-
TOTAL CHANCERY COURT		\$ 790,686	\$ 806,743	\$ 816,688	\$ 790,407	\$ 859,103
53500	JUVENILE COURT					
102	JUDGE(S)	\$ 145,993	\$ 145,994	\$ 145,994	\$ 145,994	\$ 148,330
106	DEPUTY(IES)	28,103	31,260	31,292	31,292	31,260
161	SECRETARY(S)	33,219	33,559	33,559	33,559	34,784
169	PART-TIME PERSONNEL	24,249	26,000	26,000	23,723	26,000
186	LONGEVITY PAY	-	75	75	75	100
189	OTHER SALARIES & WAGES	81,340	82,466	82,466	82,150	85,347
201	SOCIAL SECURITY	16,709	19,800	19,802	16,905	20,210
204	STATE RETIREMENT	36,916	37,080	37,084	37,013	37,900
205	EMPLOYEE AND DEPENDENT INS	32,005	33,370	34,747	34,746	37,600
209	DISABILITY INSURANCE	557	650	650	560	660
212	EMPLOYER MEDICARE	4,357	4,640	4,640	4,444	4,730
307	COMMUNICATION	801	1,000	1,000	890	1,000
320	DUES AND MEMBERSHIPS	2,258	2,400	2,362	2,023	2,400
334	MAINTENANCE AGREEMENTS	776	1,160	660	615	1,160
348	POSTAL CHARGES	50	300	300	193	300
355	TRAVEL	898	2,500	2,000	1,575	2,500
399	OTHER CONTRACTED SERVICES	24,781	24,300	40,300	36,301	35,000
432	LIBRARY BOOKS	2,742	2,500	3,250	2,882	2,000
435	OFFICE SUPPLIES	1,880	2,250	2,250	2,008	2,500
451	UNIFORMS	182	750	-	-	750
499	OTHER SUPPLIES & MATERIALS	1,956	1,500	2,500	1,453	2,000
TOTAL JUVENILE COURT		\$ 439,772	\$ 453,554	\$ 470,931	\$ 458,399	\$ 476,531

**FUND 101
GENERAL FUND
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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53600 DISTRICT ATTORNEY GENERAL						
103	ASSISTANT(S)	\$ 50,132	\$ 50,634	\$ 50,634	\$ 50,634	\$ 52,411
186	LONGEVITY PAY	125	150	150	150	175
201	SOCIAL SECURITY	3,076	3,150	3,150	3,018	3,270
204	STATE RETIREMENT	6,427	6,420	6,420	6,419	6,650
205	EMPLOYEE AND DEPENDENT INS	58	60	6,130	6,127	12,200
209	DISABILITY INSURANCE	110	120	120	111	120
212	EMPLOYER MEDICARE	719	740	740	706	770
317	DATA PROCESSING SERVICES	4,315	4,315	4,315	4,315	4,315
320	DUES AND MEMBERSHIPS	400	400	400	400	400
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
TOTAL DISTRICT ATTORNEY GENERAL		\$ 65,362	\$ 65,989	\$ 72,059	\$ 71,881	\$ 80,311
53610 OFFICE OF PUBLIC DEFENDER						
309	CONTRACTS W/GOVERNMENT AC	\$ -	\$ -	\$ -	\$ -	\$ 31,000
348	POSTAL CHARGES	274	400	400	293	400
399	OTHER CONTRACTED SERVICE	18,000	24,000	24,000	24,000	-
TOTAL OFFICE OF PUBLIC DEFENDER		\$ 18,274	\$ 24,400	\$ 24,400	\$ 24,293	\$ 31,400
53910 PROBATION SERVICES						
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 58,564	\$ 59,147	\$ 59,147	\$ 59,147	\$ 61,295
103	ASSISTANT(S)	41,690	42,112	42,112	42,111	43,638
112	YOUTH SERVICE OFFICER(S)	136,648	145,528	145,528	138,994	145,528
161	SECRETARY(S)	28,158	29,443	29,443	29,443	29,443
186	LONGEVITY PAY	1,450	1,625	1,625	1,625	1,800
196	IN-SERVICE TRAINING	930	1,500	1,500	930	1,500
201	SOCIAL SECURITY	15,862	17,230	17,230	16,171	17,470
204	STATE RETIREMENT	34,081	35,130	35,130	34,295	35,610
205	EMPLOYEE AND DEPENDENT INS	52,025	54,160	54,160	53,347	54,100
209	DISABILITY INSURANCE	581	610	610	592	620
212	EMPLOYER MEDICARE	3,710	4,030	4,030	3,782	4,090
307	COMMUNICATION	1,902	2,400	2,400	1,768	2,200
312	CONTRACTS W/PRIVATE AGENCY	464,096	464,144	464,144	464,144	464,144
317	DATA PROCESSING SERVICES	3,900	4,050	4,050	4,050	4,200
334	MAINTENANCE AGREEMENTS	1,159	1,250	1,250	975	1,250
335	MAINT. & REPAIR SERV. - BLDGS.	-	500	500	-	-
336	MAINT. & REPAIR SERV. - EQUIP.	-	500	500	-	500
348	POSTAL CHARGES	147	250	250	64	250
355	TRAVEL	2,147	4,000	4,000	3,074	4,000
435	OFFICE SUPPLIES	2,298	3,200	3,200	2,216	3,200
499	OTHER SUPPLIES AND MATERIAL	478	500	500	478	500
TOTAL PROBATION SERVICES		\$ 849,826	\$ 871,309	\$ 871,309	\$ 857,204	\$ 875,338

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
53930	VICTIM ASSISTANCE PROGRAMS					
103	ASSISTANT(S)	\$ 43,477	\$ 43,908	\$ 43,908	\$ 43,908	\$ 45,504
169	PART-TIME PERSONNEL	23,715	31,200	31,200	26,740	39,000
186	LONGEVITY PAY	100	125	125	125	150
189	OTHER SALARIES & WAGES	40,234	42,111	42,111	42,111	42,111
196	IN-SERVICE TRAINING	-	1,500	624	624	1,500
201	SOCIAL SECURITY	6,370	7,280	7,280	6,808	7,860
204	STATE RETIREMENT	10,718	10,890	10,890	10,889	11,100
205	EMPLOYEE AND DEPENDENT INS	17,860	16,670	16,670	13,389	13,090
209	DISABILITY INSURANCE	183	190	190	189	200
212	EMPLOYER MEDICARE	1,490	1,710	1,710	1,592	1,840
307	COMMUNICATION	734	1,000	1,100	1,017	1,000
320	DUES AND MEMBERSHIPS	170	400	400	400	-
334	MAINTENANCE AGREEMENTS	1,260	1,800	1,800	1,463	1,260
348	POSTAL CHARGES	2	100	-	-	50
399	OTHER CONTRACTED SERVICES	4,315	4,315	4,315	4,315	4,315
435	OFFICE SUPPLIES	1,693	1,200	2,076	2,075	1,200
499	OTHER SUPPLIES AND MATERIAL	-	-	-	-	-
709	DATA PROCESSING EQUIPMENT	-	-	-	-	-
719	OFFICE EQUIPMENT	2,950	-	-	-	-
TOTAL VICTIM ASSISTANCE PROGRAMS		\$ 155,271	\$ 164,399	\$ 164,399	\$ 155,645	\$ 170,180
54110	SHERIFF'S DEPARTMENT					
101	COUNTY OFFICIAL/ADMIN.	\$ 105,370	\$ 105,370	\$ 115,364	\$ 115,364	\$ 113,365
103	ASSISTANT(S)	-	-	-	-	409,901
106	DEPUTY(IES)	-	41,780	41,780	25,348	35,004
107	DETECTIVE(S)	-	-	-	-	762,200
109	CAPTAIN(S)	-	-	-	-	393,097
110	LIEUTENANT(S)	-	-	-	-	917,767
112	YOUTH SERVICE OFFICER(S)	-	-	-	-	1,381,373
115	SERGEANT(S)	-	-	-	-	1,497,117
119	ACCOUNTANTS/BOOKKEEPERS	-	-	-	-	258,611
140	SALARY SUPPLEMENTS	109,200	113,400	113,400	111,000	119,400
148	DISPATCHERS/RADIO OPERATORS	-	-	-	-	654,207
162	CLERICAL PERSONNEL	-	-	-	-	483,292
169	PART-TIME PERSONNEL	373,812	421,216	421,216	403,891	421,216
186	LONGEVITY PAY	52,450	57,400	57,425	57,425	55,775
187	OVERTIME PAY	448,831	687,500	546,010	540,611	687,500
189	OTHER SALARIES & WAGES	9,335,995	9,745,317	9,719,041	9,649,487	3,068,235
196	IN-SERVICE TRAINING	69,085	142,300	195,920	127,289	150,000
199	OTHER PER DIEM & FEES	6,983	27,000	27,000	13,461	27,000
201	SOCIAL SECURITY	626,389	692,670	682,888	658,898	698,000

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54110	SHERIFF'S DEPARTMENT (cont.)					
204	STATE RETIREMENT	\$ 1,283,750	\$ 1,358,900	\$ 1,338,962	\$ 1,321,000	\$ 1,369,780
205	EMPLOYEE AND DEPENDENT INS	1,691,620	1,771,980	1,776,720	1,777,842	1,858,400
209	DISABILITY INSURANCE	20,713	21,770	21,722	21,199	21,950
210	UNEMPLOYMENT COMPENSATIO	-	-	60,280	51,758	20,000
212	EMPLOYER MEDICARE	146,494	162,000	159,708	154,100	163,250
307	COMMUNICATION	123,281	130,000	160,000	159,736	130,000
312	CONTRACTS W/PRIV. AGENCIES	2,800	2,900	2,900	1,800	62,900
317	DATA PROCESSING SERVICES	30,194	83,116	77,116	51,833	146,400
320	DUES AND MEMBERSHIPS	7,020	8,494	8,494	6,621	11,135
334	MAINTENANCE AGREEMENTS	7,370	14,160	14,160	11,204	18,858
336	MAINT. & REPAIR SERV. - EQUIP.	37,689	78,015	75,760	67,420	94,100
338	MAINT. & REPAIR SERV.-VEHICLE	84,130	165,000	131,583	115,690	165,000
340	MEDICAL & DENTAL SERVICES	11,345	31,882	31,882	11,439	-
348	POSTAL CHARGES	10,386	13,800	13,800	12,911	14,500
349	PRINTING, STATIONARY & FORMS	7,019	11,000	11,000	9,414	11,000
351	RENTALS	-	-	2,255	2,226	24,000
399	OTHER CONTRACTED SERVICES	12,361	5,000	10,705	7,724	9,600
411	DATA PROCESSING SUPPLIES	11,003	9,315	9,315	8,564	11,500
425	GASOLINE	508,342	700,000	661,000	624,943	650,000
429	INSTRUCTIONAL SUPP & MAT	16,710	21,500	21,525	20,812	21,500
431	LAW ENFORCEMENT SUPPLIES	77,348	76,030	76,030	63,973	79,500
435	OFFICE SUPPLIES	32,517	42,900	53,075	46,654	45,950
437	PERIODICALS	4,027	6,120	6,120	5,411	9,120
451	UNIFORMS	121,149	150,000	190,000	189,900	150,800
453	VEHICLE PARTS	139,603	165,000	170,000	159,619	165,000
499	OTHER SUPPLIES & MATERIALS	32,955	33,000	38,000	32,802	36,000
505	JUDGMENTS	18,281	20,000	16,000	13,606	20,000
599	OTHER CHARGES	12,236	15,000	15,000	11,253	15,000
708	COMMUNICATION EQUIPMENT	24,338	50,000	50,000	38,150	50,000
709	DATA PROCESSING EQUIPMENT	6,441	18,000	18,000	15,554	25,800
716	LAW ENFORCEMENT EQUIPMENT	52,782	80,000	96,811	86,535	84,000
718	MOTOR VEHICLES	469,638	435,413	486,654	484,305	500,000
719	OFFICE EQUIPMENT	1,995	11,700	11,700	8,210	8,700
724	SITE DEVELOPMENT	-	-	12,000	11,968	-
790	OTHER EQUIPMENT	-	-	20,000	5,663	-
TOTAL SHERIFF'S DEPARTMENT		\$ 16,133,652	\$ 17,725,948	\$ 17,768,321	\$ 17,314,612	\$ 18,126,803
54120	SPECIAL PATROLS					
150	NIGHTWATCHMEN	\$ 33,018	\$ 47,295	\$ 47,295	\$ 34,487	\$ 48,968
201	SOCIAL SECURITY	2,047	2,940	2,940	2,138	3,040
204	STATE RETIREMENT	4,214	5,980	5,980	4,359	6,190
212	EMPLOYER MEDICARE	479	690	690	500	720
TOTAL SPECIAL PATROLS		\$ 39,758	\$ 56,905	\$ 56,905	\$ 41,485	\$ 58,918

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54130	TRAFFIC CONTROL					
336	MAINT. & REPAIR SERV. - EQUIP.	\$ -	\$ 10,000	\$ 10,000	\$ 3,097	\$ 10,000
452	UTILITIES	6,048	10,000	10,000	6,010	10,000
TOTAL TRAFFIC CONTROL		\$ 6,048	\$ 20,000	\$ 20,000	\$ 9,107	\$ 20,000
54160	ADMINISTRATION OF SEX OFFENDER REGISTRY					
186	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 300
189	OTHER SALARIES & WAGES	-	-	-	-	41,358
196	IN-SERVICE TRAINING	(330)	3,500	3,500	2,789	5,000
201	SOCIAL SECURITY	-	-	-	-	2,590
204	STATE RETIREMENT	-	-	-	-	5,270
205	EMPLOYEE AND DEPENDENT INS	-	-	-	-	12,200
209	DISABILITY INSURANCE	-	-	-	-	100
212	EMPLOYER MEDICARE	-	-	-	-	610
435	OFFICE SUPPLIES	-	2,000	1,000	-	2,000
599	OTHER CHARGES	1,950	1,600	2,600	1,900	1,600
TOTAL ADMIN. OF SEX OFFENDER REGIST		\$ 1,620	\$ 7,100	\$ 7,100	\$ 4,689	\$ 71,028
54210	JAIL					
103	ASSISTANT(S)	\$ -	\$ -	\$ -	\$ -	\$ 65,742
109	CAPTAIN(S)	-	-	-	-	58,695
110	LIEUTENANT(S)	-	-	-	-	287,140
115	SERGEANT(S)	-	-	-	-	362,649
160	GUARDS	-	-	-	-	3,989,039
162	CLERICAL PERSONNEL	-	-	-	-	39,963
167	MAINTENANCE PERSONNEL	86,953	93,358	89,448	86,628	124,537
169	PART-TIME PERSONNEL	6,638	10,000	10,000	6,568	10,000
186	LONGEVITY PAY	16,775	20,050	18,850	18,850	21,900
187	OVERTIME PAY	127,169	120,000	154,175	152,836	125,000
189	OTHER SALARIES & WAGES	4,592,035	4,741,174	4,773,084	4,745,165	-
196	IN-SERVICE TRAINING	9,496	10,000	10,000	9,622	10,000
201	SOCIAL SECURITY	288,200	309,050	312,832	300,588	315,250
204	STATE RETIREMENT	616,359	628,790	636,534	630,202	641,440
205	EMPLOYEE AND DEPENDENT INS	1,021,864	1,070,250	1,070,250	1,054,015	1,093,940
209	DISABILITY INSURANCE	10,331	10,640	10,721	10,497	10,850
210	UNEMPLOYMENT COMPENSATIO	-	-	30,000	25,108	15,000
212	EMPLOYER MEDICARE	67,406	72,280	73,167	70,300	73,730
302	ADVERTISING	-	250	250	-	250
320	DUES & MEMBERSHIP	1,074	1,200	1,200	821	1,200
334	MAINTENANCE AGREEMENTS	38,024	47,500	47,500	45,869	47,500
335	MAINT. & REPAIR SERV. - BLDGS.	136,833	120,000	222,635	209,694	177,000
336	MAINT. & REPAIR SERV. - EQUIP.	50,163	42,000	59,500	48,903	50,000

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
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54210 JAIL (cont.)						
349	PRINTING, STATIONERY & FORMS	\$ 3,758	\$ 5,000	\$ 5,000	\$ 4,522	\$ 5,000
354	TRANSP. OTHER THAN STUDENTS	57,095	50,000	75,000	70,609	50,000
399	OTHER CONTRACTED SERVICES	3,140,289	3,192,960	3,143,050	3,114,376	3,223,000
410	CUSTODIAL SUPPLIES	87,503	100,000	100,000	98,747	100,000
411	DATA PROCESSING SUPPLIES	8,333	18,963	18,963	18,155	19,000
421	FOOD PREPARATION SUPPLIES	46,766	45,000	45,000	45,669	48,000
422	FOOD SUPPLIES	989,054	900,000	915,000	908,553	789,000
431	LAW ENFORCEMENT SUPPLIES	8,446	10,000	10,000	8,935	12,500
435	OFFICE SUPPLIES	12,097	15,000	15,000	13,787	15,000
437	PERIODICALS	-	500	500	-	-
441	PRISONERS CLOTHING	65,211	65,000	81,000	80,429	65,000
451	UNIFORMS	35,477	50,000	50,000	50,000	62,500
452	UTILITIES	582,999	625,000	625,000	611,218	625,000
499	OTHER SUPPLIES & MATERIALS	2,571	4,500	7,100	6,899	5,000
707	BUILDING IMPROVEMENTS	37,184	275,000	331,540	277,995	150,000
708	COMMUNICATION EQUIPMENT	2,880	5,000	5,000	4,850	5,000
709	DATA PROCESSING EQUIPMENT	44,985	-	7,500	5,986	60,000
710	FOOD SERVICE EQUIPMENT	4,184	4,500	4,500	4,375	41,000
717	MAINTENANCE EQUIPMENT	5,884	-	-	-	10,000
719	OFFICE EQUIPMENT	4,833	-	-	-	5,000
790	OTHER EQUIPMENT	-	-	-	-	20,000
TOTAL JAIL		\$ 12,208,868	\$ 12,662,965	\$ 12,959,299	\$ 12,740,770	\$ 12,830,825
54220 WORKHOUSE/ADULT DETENTION						
101	COUNTY OFFICIAL/ADMIN.	\$ 59,446	\$ 63,524	\$ 63,524	\$ 63,523	\$ 65,742
109	CAPTAINS	7,100	54,730	56,718	56,717	56,718
110	LIEUTENANT(S)	-	47,161	48,965	48,965	45,505
115	SERGEANTS	182,651	204,966	204,966	195,389	239,588
160	GUARDS	912,988	975,086	971,294	947,004	1,015,592
161	SECRETARY	42,382	42,804	42,804	42,804	42,804
162	CLERICAL PERSONNEL	109,961	114,127	114,127	114,127	115,011
169	PART-TIME PERSONNEL	12,492	15,000	15,000	12,768	18,500
186	LONGEVITY PAY	3,725	3,775	3,775	3,700	4,050
187	OVER-TIME PAY	15,172	15,000	15,000	11,907	15,000
191	BOARD & COMMITTEE MEM. FEES	4,500	5,600	5,600	4,200	5,600
196	IN-SERVICE TRAINING	2,749	3,500	5,200	5,179	6,000
201	SOCIAL SECURITY	80,037	95,590	95,590	90,414	100,700
204	STATE RETIREMENT	167,587	192,280	192,280	185,366	202,250
205	EMPLOYEE AND DEPENDENT INS	302,740	348,540	348,540	283,588	325,480
209	DISABILITY INSURANCE	2,789	3,310	3,310	3,119	3,480
210	UNEMPLOYMENT COMPENSATIO	-	-	4,500	3,601	-
212	EMPLOYER MEDICARE	18,720	22,360	22,360	21,145	23,550

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54220	WORKHOUSE/ADULT DETENTION (cont.)					
307	COMMUNICATION	\$ 6,589	\$ 7,000	\$ 7,700	\$ 7,795	\$ 7,000
320	DUES & MEMBERSHIP	300	300	305	305	15,000
322	EVALUATION & TESTING	3,806	4,000	4,000	2,282	4,000
330	OPERATING LEASE PAYMENTS	780	1,200	1,200	780	1,200
334	MAINTENANCE AGREEMENTS	12,429	21,700	21,700	16,018	21,700
335	MAINT. & REPAIR SERV. - BLDGS.	4,279	5,000	10,000	7,516	10,000
336	MAINT. & REPAIR SERV. - EQUIP.	8,896	10,000	12,000	12,462	15,000
340	MEDICAL & DENTAL SERVICES	584	1,000	500	-	1,000
348	POSTAL CHARGES	437	400	400	306	400
349	PRINTING, STATIONERY & FORMS	365	-	-	-	-
399	OTHER CONTRACTED SERVICES	660,411	642,000	642,000	598,617	642,000
410	CUSTODIAL SUPPLIES	21,413	27,500	27,500	25,613	27,500
411	DATA PROCESSING SUPPLIES	4,826	5,000	5,000	4,795	5,000
413	DRUGS AND MEDICAL SUPPLIES	-	5,000	1,000	-	5,000
418	EQUIP. & MACHINERY PARTS	2,392	5,000	5,000	3,977	5,000
425	GASOLINE	12,235	16,000	13,495	7,782	9,000
431	LAW ENFORCEMENT SUPPLIES	3,442	6,500	4,800	3,428	5,500
435	OFFICE SUPPLIES	4,640	6,000	6,000	5,619	6,000
441	PRISONERS CLOTHING	16,029	15,000	15,000	14,873	15,000
451	UNIFORMS	4,982	12,500	11,800	10,486	10,000
452	UTILITIES	189,070	200,000	275,000	266,174	250,000
499	OTHER SUPPLIES & MATERIALS	18,088	16,000	16,000	14,902	16,000
717	MAINTENANCE EQUIPMENT	6,309	-	-	-	-
790	OTHER EQUIPMENT	-	-	85,000	78,640	-
TOTAL WORKHOUSE/ADULT DETENTION		\$ 2,907,342	\$ 3,214,453	\$ 3,378,953	\$ 3,175,889	\$ 3,356,870
54240	JUVENILE SERVICES					
101	COUNTY OFFICIAL/ADMIN.	\$ 60,692	\$ 63,524	\$ 63,524	\$ 63,523	\$ 63,524
109	CAPTAIN(S)	50,463	52,813	52,813	52,812	52,813
110	LIEUTENANT(S)	45,090	47,161	47,161	45,504	45,504
115	SERGEANT(S)	201,054	204,805	204,805	202,672	204,805
160	GUARDS	213,399	216,470	216,470	213,879	215,245
161	SECRETARY	34,068	36,048	36,048	36,048	36,048
164	ATTENDANTS	482,614	505,367	505,367	497,528	509,422
169	PART-TIME PERSONNEL	19,126	20,500	20,500	16,689	20,500
186	LONGEVITY PAY	1,825	2,325	2,325	2,250	3,100
187	OVERTIME PAY	22,127	30,000	30,000	29,998	30,000
196	IN-SERVICE TRAINING	2,842	4,200	1,325	1,297	3,000
201	SOCIAL SECURITY	67,745	73,100	73,100	69,888	73,220
204	STATE RETIREMENT	141,500	146,440	146,440	144,080	146,690
205	EMPLOYEE AND DEPENDENT INS	208,256	212,890	212,890	202,671	207,360
209	DISABILITY INSURANCE	2,413	2,480	2,480	2,480	2,490

FUND 101
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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54240	JUVENILE SERVICES (cont.)					
210	UNEMPLOYMENT COMPENSATIO	\$ -	\$ -	\$ 4,300	\$ 2,580	\$ -
212	EMPLOYER MEDICARE	15,845	17,100	17,100	16,345	17,130
307	COMMUNICATION	2,712	3,000	3,000	2,465	3,000
317	DATA PROCESSING SERVICES	6,965	6,355	7,130	7,115	7,315
322	EVALUATION & TESTING	1,665	1,500	1,500	1,395	1,620
334	MAINTENANCE AGREEMENTS	1,939	2,500	2,500	1,926	2,500
335	MAINT. & REPAIR SERV. - BLDGS.	206	1,000	1,000	-	1,000
336	MAINT. & REPAIR SERV. - EQUIP.	221	1,000	1,000	165	1,000
338	MAINT. & REPAIR SERV. - VEHICL	336	1,000	1,000	386	1,000
340	MEDICAL & DENTAL SERVICES	36,050	37,800	37,800	36,400	50,280
348	POSTAL CHARGES	462	650	650	458	650
349	PRINTING, STATIONERY & FORMS	1,578	1,500	650	650	1,500
355	TRAVEL	-	350	350	147	350
399	OTHER CONTRACTED SERVICES	53,351	62,000	61,225	58,106	62,000
425	GASOLINE	340	500	800	737	550
435	OFFICE SUPPLIES	811	800	800	781	800
451	UNIFORMS	9,407	9,500	9,500	9,455	9,500
499	OTHER SUPPLIES & MATERIALS	26,910	28,000	31,725	31,494	28,000
TOTAL JUVENILE SERVICES		\$ 1,712,012	\$ 1,792,678	\$ 1,797,278	\$ 1,751,924	\$ 1,801,916
54320	RURAL FIRE PROTECTION					
101	COUNTY OFFICIAL/ADMINISTRAT	\$ -	\$ 58,695	\$ 58,695	\$ 58,695	\$ 58,695
186	LONGEVITY PAY	-	-	-	-	75
201	SOCIAL SECURITY	-	3,640	3,640	3,497	3,650
204	STATE RETIREMENT	-	7,420	7,420	7,419	7,430
205	EMPLOYEE AND DEPENDENT INS	-	12,210	12,210	12,201	12,200
209	DISABILITY INSURANCE	-	130	130	123	130
212	EMPLOYER MEDICARE	-	860	860	818	860
307	COMMUNICATION	-	-	12,000	10,141	14,000
316	CONTRIBUTIONS	-	-	-	-	2,000
320	DUES AND MEMBERSHIPS	-	1,500	1,500	1,189	700
322	EVALUATION AND TESTING	-	3,000	3,000	2,331	12,900
334	MAINTENANCE AGREEMENTS	-	5,330	1,330	978	1,500
335	MAINT. & REPAIR SERV. - BLDGS.	-	-	50	9	2,000
336	MAINT. & REPAIR SERV. - EQUIP.	-	-	-	-	1,000
338	MAINT. & REPAIR SERV. - VEHICL	-	9,000	21,500	21,271	25,000
348	POSTAL CHARGES	-	200	150	152	200
351	RENTALS	-	-	17,000	16,875	15,000
355	TRAVEL	-	2,000	2,000	533	3,000
399	OTHER CONTRACTED SERVICES	-	300,000	289,200	289,200	370,000
410	CUSTODIAL SUPPLIES	-	2,500	2,500	2,500	2,000
411	DATA PROCESSING SUPPLIES	-	7,500	-	-	2,000

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54320	RURAL FIRE PROTECTION (cont.)					
412	DIESEL FUEL	\$ -	\$ 12,000	\$ 9,800	\$ 9,040	\$ 20,000
425	GASOLINE	-	3,000	7,000	5,652	3,000
429	INSTRUCTIONAL SUPP & MAT	-	3,500	2,500	2,030	4,000
435	OFFICE SUPPLIES	-	5,000	5,000	4,972	4,000
451	UNIFORMS	-	10,000	37,500	18,200	30,000
452	UTILITIES	-	30,000	26,000	21,048	26,000
499	OTHER SUPPLIES AND MATERIAL	-	20,000	24,000	24,002	20,000
524	IN SERVICE/STAFF DEVELOPMEN	-	750	750	559	-
533	CRIMINAL INVESTIGATION OF AP	-	-	-	-	1,000
599	OTHER CHARGES	-	-	19,843	3,500	19,843
708	COMMUNICATION EQUIPMENT	-	-	3,000	2,966	6,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	48,000
711	FURNITURE AND FIXTURES	-	-	-	-	10,000
718	MOTOR VEHICLES	-	-	-	-	200,000
719	OFFICE EQUIPMENT	-	-	-	-	6,000
790	OTHER EQUIPMENT	-	-	-	-	75,318
TOTAL RURAL FIRE PROTECTION		\$ -	\$ 498,235	\$ 568,578	\$ 519,899	\$ 1,007,501
54420	RESCUE SQUAD					
316	CONTRIBUTIONS	\$ 90,000	\$ -	\$ -	\$ -	\$ -
TOTAL RESCUE SQUAD		\$ 90,000	\$ -	\$ -	\$ -	\$ -
54430	DISASTER RELIEF					
101	COUNTY OFFICIAL/ADMINISTRAT	\$ 67,970	\$ 71,133	\$ 71,133	\$ 71,132	\$ 71,133
103	ASSISTANT(S)	50,463	50,966	50,966	50,965	52,813
105	SUPERVISOR/DIRECTOR	83,380	43,637	43,637	42,467	43,637
161	SECRETARY	33,227	34,784	34,784	34,783	34,784
186	LONGEVITY PAY	875	950	950	950	1,100
187	OVERTIME PAY	6,513	2,000	2,000	-	2,000
196	IN-SERVICE TRAINING	41	1,000	1,000	824	1,000
201	SOCIAL SECURITY	14,381	12,620	12,620	11,934	12,740
204	STATE RETIREMENT	31,003	25,720	25,720	25,318	25,980
205	EMPLOYEE AND DEPENDENT INS	39,009	25,640	25,640	24,865	29,640
209	DISABILITY INSURANCE	515	450	450	431	450
212	EMPLOYER MEDICARE	3,363	2,960	2,960	2,791	2,980
307	COMMUNICATION	29,356	28,000	30,000	29,408	28,000
316	CONTRIBUTIONS	2,000	2,000	2,000	2,000	-
320	DUES AND MEMBERSHIPS	584	1,200	1,200	700	1,200
334	MAINTENANCE AGREEMENTS	4,598	5,000	5,000	3,852	5,500
338	MAINT. & REPAIR SERV. - VEHICL	1,244	2,500	3,500	3,009	3,000
348	POSTAL CHARGES	112	200	200	202	200
349	PRINTING, STATIONERY & FORMS	300	700	700	150	700

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
54430	DISASTER RELIEF (cont.)					
355	TRAVEL	\$ 238	\$ 1,500	\$ 500	\$ 40	\$ 1,500
399	OTHER CONTRACTED SERVICES	2,630	4,000	4,000	3,036	4,000
411	DATA PROCESSING EQUIPMENT	1,833	3,150	2,150	2,140	3,150
412	DIESEL FUEL	-	1,000	1,000	999	1,000
415	ELECTRICITY	3,400	4,000	4,000	3,603	4,000
425	GASOLINE	9,024	8,000	8,000	6,559	8,000
429	INSTRUCTIONAL SUPP & MAT	2,434	2,500	2,500	2,432	2,500
435	OFFICE SUPPLIES	2,035	2,250	2,250	2,184	2,250
451	UNIFORMS	1,643	2,500	2,500	2,457	2,500
499	OTHER SUPPLIES & MATERIALS	12,959	20,000	19,000	18,986	20,000
708	COMMUNICATION EQUIPMENT	3,596	8,000	8,000	7,998	8,000
709	DATA PROCESSING EQUIPMENT	-	-	-	-	5,000
718	OFFICE EQUIPMENT	7,478	-	-	-	-
790	OTHER EQUIPMENT	100,873	759,446	1,022,620	722,291	727,247
TOTAL DISASTER RELIEF		\$ 517,077	\$ 1,127,806	\$ 1,390,980	\$ 1,078,504	\$ 1,106,004
54510	INSPECTION & REGULATION					
101	SUPERVISOR/ADMINISTRATIVE	\$ 72,176	\$ 75,440	\$ 75,440	\$ 75,439	\$ 75,440
106	DEPUTIES	327,794	335,894	335,894	331,170	336,349
140	SALARY SUPPLEMENTS	-	-	-	-	5,000
162	CLERICAL PERSONNEL	94,831	93,669	93,669	93,669	96,480
186	LONGEVITY PAY	3,500	3,725	3,725	3,725	4,025
191	BOARD & COMMITTEE MEMBERS	-	1,200	1,200	400	1,200
201	SOCIAL SECURITY	29,988	31,620	31,620	30,528	32,150
204	STATE RETIREMENT	63,724	64,310	64,310	63,706	65,390
205	EMPLOYEE AND DEPENDENT INS	82,155	75,500	75,500	75,320	75,150
209	DISABILITY INSURANCE	1,076	1,120	1,120	1,101	1,120
212	EMPLOYER MEDICARE	7,014	7,400	7,400	7,140	7,520
307	COMMUNICATION	6,906	8,000	8,000	5,406	7,000
317	DATA PROCESSING SERVICES	-	1,000	1,000	353	1,000
320	DUES & MEMBERSHIPS	1,048	2,000	2,000	1,291	2,000
334	MAINTENANCE AGREEMENTS	2,723	3,000	3,000	2,874	3,000
337	MAINT. & REPAIR SERV.-OFF.EQU	-	500	500	-	-
348	POSTAL CHARGES	963	1,500	1,500	882	1,200
349	PRINTING, STATIONERY & FORMS	1,440	1,500	1,500	1,470	1,500
355	TRAVEL	3,948	4,000	3,000	2,337	4,000
399	OTHER CONTRACTED SERVICES	7,638	10,500	10,500	9,512	9,000
425	GASOLINE	11,779	12,000	13,000	12,192	12,000
435	OFFICE SUPPLIES	4,207	5,000	5,000	4,863	5,000
451	UNIFORMS	284	500	500	352	500
499	OTHER SUPPLIES & MATERIALS	1,198	1,000	1,000	988	1,000
524	IN-SERVICE/STAFF DEVELOPME	1,028	2,000	2,000	1,502	2,000
INSPECTION AND REGULATION		\$ 725,420	\$ 742,378	\$ 742,378	\$ 726,217	\$ 749,024

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55110 LOCAL HEALTH CENTER						
186	LONGEVITY PAY	\$ 1,625	\$ 1,825	\$ 1,825	\$ 1,825	\$ 2,050
189	OTHER SALARIES & WAGES	212,312	221,333	221,333	211,465	223,772
201	SOCIAL SECURITY	12,636	13,840	13,840	12,552	14,010
204	STATE RETIREMENT	27,360	28,210	28,210	26,960	28,550
205	EMPLOYEE AND DEPENDENT INS	48,992	59,130	59,275	58,267	58,020
209	DISABILITY INSURANCE	465	490	490	477	500
212	EMPLOYER MEDICARE	2,955	3,240	3,240	2,935	3,280
307	COMMUNICATION	12,664	13,500	13,500	13,144	15,180
309	CONTRACTS W/GOV'T AGENCIES	128,375	128,375	128,375	128,375	128,375
335	MAINT. & REPAIR SERV. - BLDGS.	11,752	12,000	11,000	8,640	12,000
336	MAINT. & REPAIR SERV. - EQUIP.	2,909	4,000	4,000	3,679	4,000
355	TRAVEL	1,626	3,700	3,700	2,512	3,945
399	OTHER CONTRACTED SERVICES	48,170	50,000	50,000	47,234	50,000
413	DRUGS AND MEDICAL SUPPLIES	14,001	16,000	16,000	15,655	16,000
452	UTILITIES	68,189	70,000	71,000	70,547	72,000
499	OTHER SUPPLIES & MATERIALS	18,334	20,000	20,000	16,665	20,000
TOTAL LOCAL HEALTH CENTER		\$ 612,365	\$ 645,643	\$ 645,788	\$ 620,932	\$ 651,682
55120 ANIMAL SERVICES						
101	COUNTY OFFICIAL/ADMIN.	\$ 62,891	\$ 63,524	\$ 70,909	\$ 70,908	\$ 59,147
105	SUPERVISOR	42,220	62,520	67,586	67,586	62,520
161	SECRETARY (S)	34,442	34,784	34,784	34,783	36,049
164	ATTENDANTS	352,625	363,834	339,814	334,245	401,339
169	PART-TIME PERSONNEL	39,466	63,150	86,250	81,725	63,150
186	LONGEVITY PAY	1,525	1,800	1,800	1,800	1,775
187	OVERTIME PAY	17,997	18,000	39,600	36,077	18,000
189	OTHER SALARIES & WAGES	-	52,812	31,481	14,503	59,147
201	SOCIAL SECURITY	33,353	40,950	41,681	39,193	43,470
204	STATE RETIREMENT	65,438	75,500	75,500	69,880	80,650
205	EMPLOYEE AND DEPENDENT INS	99,006	103,650	92,450	80,280	101,300
209	DISABILITY INSURANCE	1,077	1,280	1,280	1,093	1,370
210	UNEMPLOYMENT COMPENSATIO	-	-	9,200	8,172	5,000
212	EMPLOYER MEDICARE	7,801	9,580	9,751	9,166	10,170
302	ADVERTISING	160	500	250	72	500
307	COMMUNICATION	15,220	15,000	16,000	15,912	15,000
320	DUES AND MEMBERSHIPS	244	1,000	1,000	395	1,000
322	EVALUATION AND TESTING	1,365	1,200	1,700	1,695	1,200
334	MAINTENANCE AGREEMENTS	13,240	14,640	14,640	14,462	15,500
335	MAINT. & REPAIR SERV. - BLDGS.	7,271	10,500	10,500	10,131	10,500
338	MAINT. & REPAIR SERV.-VEHICLE	7,682	10,000	10,000	6,256	11,500
340	MEDICAL & DENTAL SERVICES	3,830	1,000	500	68	250
348	POSTAL CHARGES	94	250	250	135	250

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55120	ANIMAL SERVICES (cont.)					
355	TRAVEL	2,701	4,000	4,000	2,446	4,000
357	VETERINARY SERVICES	58,903	57,300	58,800	59,603	3,000
399	OTHER CONTRACTED SERVICES	65,000	66,600	66,600	65,529	76,500
401	ANIMAL FOOD & SUPPLIES	10,418	10,000	10,000	8,678	10,000
410	CUSTODIAL SUPPLIES	8,565	10,000	12,000	11,410	14,500
413	DRUGS AND MEDICAL SUPPLIES	42,170	52,000	52,000	48,352	75,000
425	GASOLINE	32,594	35,000	35,000	32,174	35,000
435	OFFICE SUPPLIES	4,895	7,200	7,200	6,612	8,200
451	UNIFORMS	2,095	2,500	2,000	1,501	2,500
452	UTILITIES	43,409	50,000	58,700	56,642	50,000
499	OTHER SUPPLIES & MATERIALS	4,155	6,000	10,150	9,604	9,000
509	REFUNDS	864	750	1,050	784	750
707	BUILDING IMPROVEMENTS	-	65,000	125,000	130,764	-
708	COMMUNICATION EQUIPMENT	50	700	300	-	500
709	DATA PROCESSING EQUIPMENT	-	2,000	1,700	936	2,000
790	OTHER EQUIPMENT	-	50,000	50,000	45,168	15,000
TOTAL ANIMAL SERVICES		\$ 1,082,768	\$ 1,364,524	\$ 1,451,426	\$ 1,378,740	\$ 1,304,737
55130	AMBULANCE/EMER. MEDICAL					
312	CONTRACTS W/PRIV. AGENCIES	\$ 1,395	\$ -	\$ -	\$ -	\$ -
335	MAINT. & REPAIR SERV. - BLDGS.	58	-	-	-	-
411	DATA PROCESSING SUPPLIES	306	-	-	-	-
413	DRUGS AND MEDICAL SUPPLIES	1,120	-	-	-	-
429	INSTRUCTIONAL SUPPLIES & MA	276	-	-	-	-
435	OFFICE SUPPLIES	403	-	-	-	-
451	UNIFORMS	6,170	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	277	-	-	-	-
599	OTHER CHARGES	1,698	-	-	-	-
790	OTHER EQUIPMENT	4,115	-	-	-	-
TOTAL AMBULANCE/EMER. MEDICAL		\$ 15,818	\$ -	\$ -	\$ -	\$ -
55140	NURSING HOME					
724	SITE DEVELOPMENT	\$ 9,033	\$ 7,500	\$ 7,500	\$ -	\$ 15,000
TOTAL NURSING HOME		\$ 9,033	\$ 7,500	\$ 7,500	\$ -	\$ 15,000
55160	DENTAL HEALTH PROGRAM					
320	DUES AND MEMBERSHIPS	\$ -	\$ 400	\$ 400	\$ -	\$ 400
340	MEDICAL & DENTAL SERVICES	3,867	12,000	12,000	11,543	12,000
TOTAL DENTAL HEALTH PROGRAM		\$ 3,867	\$ 12,400	\$ 12,400	\$ 11,543	\$ 12,400

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
55190 OTHER LOCAL HEALTH SERVICES						
131	MEDICAL PERSONNEL	\$ 974,237	\$ 1,159,890	\$ 1,159,890	\$ 1,083,344	\$ 1,160,703
186	LONGEVITY PAY	4,925	5,150	5,150	5,150	5,600
187	OVERTIME PAY	3,386	-	-	-	-
201	SOCIAL SECURITY	57,810	72,240	72,240	64,600	72,320
204	STATE RETIREMENT	118,533	147,270	147,270	128,213	147,430
205	EMPLOYEE AND DEPENDENT INS	265,650	316,950	316,950	303,966	320,440
209	DISABILITY INSURANCE	1,946	2,560	2,560	2,279	2,560
212	EMPLOYER MEDICARE	13,521	16,900	16,900	15,108	16,920
335	MAINT. & REPAIR SERV. - BLDGS.	1,590	-	-	-	-
355	TRAVEL	14,060	30,000	30,000	14,291	30,000
399	OTHER CONTRACTED SERVICES	6,077	-	-	-	-
499	OTHER SUPPLIES & MATERIALS	1,447	30,000	30,000	-	30,000
506	LIABILITY INSURANCE	-	3,900	3,900	-	3,900
735	HEALTH EQUIPMENT	550	-	-	-	-
OTHER LOCAL HEALTH SERVICES		\$ 1,463,732	\$ 1,784,860	\$ 1,784,860	\$ 1,616,951	\$ 1,789,873
55510 GEN. WELFARE ASSISTANCE						
316	CONTRIBUTIONS	\$ 43,000	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500
GENERAL WELFARE ASSISTANCE		\$ 43,000	\$ 43,500	\$ 43,500	\$ 43,500	\$ 43,500
55710 SANITATION & WASTE REMOVAL						
312	CONTRACTS W/PRIV. AGENCIES	\$ 27,500	\$ 30,000	\$ 40,135	\$ 40,132	\$ 40,200
SANITATION AND WASTE REMOVAL		\$ 27,500	\$ 30,000	\$ 40,135	\$ 40,132	\$ 40,200
55900 OTHER PUBLIC HEALTH & WEL.						
340	MEDICAL & DENTAL SERVICES	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
399	OTHER CONTRACTED SERVICES	156,625	150,600	225,600	210,400	175,000
506	LIABILITY INSURANCE	2,256	2,600	2,600	1,913	2,600
OTHER PUBLIC HEALTH & WELFARE		\$ 173,281	\$ 167,600	\$ 242,600	\$ 226,713	\$ 192,000
56100 ADULT ACTIVITIES						
316	CONTRIBUTIONS	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
TOTAL ADULT ACTIVITIES		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
56300 SENIOR CITIZENS ASSISTANCE						
316	CONTRIBUTIONS	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL SENIOR CITIZENS ASSISTANCE		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
56500 LIBRARIES						
316	CONTRIBUTIONS	\$ 1,032,148	\$ 1,080,277	\$ 1,080,277	\$ 1,080,277	\$ 1,154,481
TOTAL LIBRARIES		\$ 1,032,148	\$ 1,080,277	\$ 1,080,277	\$ 1,080,277	\$ 1,154,481

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		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
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56700	PARKS AND FAIR BOARDS					
105	SUPERVISOR/DIRECTOR	\$ 26,250	\$ 27,500	\$ 27,500	\$ 27,500	\$ 29,000
189	OTHER SALARIES & WAGES	134,640	145,000	145,000	143,830	155,000
191	BOARD & COMMITTEE MEMBERS	2,800	3,000	3,000	2,600	3,000
201	SOCIAL SECURITY	8,521	10,890	10,890	9,079	11,600
210	UNEMPLOYMENT COMPENSATIO	-	-	121	121	-
212	EMPLOYER MEDICARE	2,374	2,550	2,550	2,522	2,720
316	CONTRIBUTIONS	95,910	91,000	106,700	106,700	100,000
335	MAINT. & REPAIR SERV. - BLDGS.	2,974	2,500	2,500	2,422	1,500
339	MATCHING SHARE	25,000	25,000	25,000	10,000	25,000
348	POSTAL CHARGES	106	125	125	98	125
355	TRAVEL	2,055	2,500	2,500	2,011	2,500
399	OTHER CONTRACTED SERVICES	40,000	40,000	40,000	40,000	40,000
418	EQUIP. & MACHINERY PARTS	13,973	14,000	14,000	13,784	15,000
435	OFFICE SUPPLIES	243	270	270	235	270
499	OTHER SUPPLIES & MATERIALS	1,536	1,620	1,620	1,601	1,620
TOTAL PARKS AND FAIR BOARDS		\$ 356,381	\$ 365,955	\$ 381,776	\$ 362,503	\$ 387,335
56900	OTHER SOCIAL, CULTURAL & REC					
316	CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ 421,797
TOTAL OTHER SOCIAL, CULTURAL & REC		\$ -	\$ -	\$ -	\$ -	\$ 421,797
57100	AGRI. EXTENSION SERVICE					
116	TEACHERS	\$ 67,759	\$ 70,862	\$ 70,862	\$ 70,862	\$ 70,862
161	SECRETARY(S)	89,172	90,969	90,969	90,886	100,787
169	PART-TIME PERSONNEL	27,145	42,200	42,200	41,928	31,200
186	LONGEVITY PAY	725	875	875	875	975
187	OVERTIME PAY	100	-	-	-	-
189	OTHER SALARIES & WAGES	-	-	-	-	28,921
191	BOARD & COMMITTEE MEMBERS	2,450	2,800	2,800	1,400	2,800
201	SOCIAL SECURITY	11,433	12,880	12,880	12,625	14,610
204	STATE RETIREMENT	20,162	20,570	20,570	20,556	25,480
205	EMPLOYEE AND DEPENDENT INS	27,958	25,220	25,220	25,190	33,510
209	DISABILITY INSURANCE	344	360	360	355	450
212	EMPLOYER MEDICARE	2,674	3,020	3,020	2,953	3,420
302	ADVERTISING	-	-	-	-	3,000
307	COMMUNICATION	4,395	5,000	5,000	4,434	5,000
309	CONTRACTS W/GOVERNMENT AC	224,602	240,964	240,964	228,974	239,053
317	DATA PROCESSING SERVICES	263	800	800	263	800
348	POSTAL CHARGES	1,540	2,000	2,000	2,000	2,000
355	TRAVEL	3,328	3,000	3,800	3,631	3,000
399	OTHER CONTRACTED SERVICES	2,962	8,500	7,700	3,800	8,500

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
57100	AGRI. EXTENSION SERVICE (cont.)					
420	FERTILIZER, LIME, CHEMICALS	\$ 213	\$ 300	\$ 300	\$ 247	\$ 300
425	GASOLINE	2,122	3,000	3,000	2,923	3,000
435	OFFICE SUPPLIES	4,997	5,000	5,000	4,973	5,000
452	UTILITIES	87,878	95,000	95,000	92,533	95,000
499	OTHER SUPPLIES & MATERIALS	7,702	22,000	22,000	10,733	10,000
TOTAL AGRICULTURE EXTENSION SERV		\$ 589,924	\$ 655,320	\$ 655,320	\$ 622,140	\$ 687,668
57500	SOIL CONSERVATION					
103	ASSISTANT(S)	\$ 36,932	\$ 37,303	\$ 37,303	\$ 37,303	\$ 38,618
169	PART-TIME PERSONNEL	21,286	43,870	43,870	38,255	43,870
186	LONGEVITY PAY	275	300	300	300	325
201	SOCIAL SECURITY	3,494	5,060	5,060	4,613	5,140
204	STATE RETIREMENT	4,758	4,760	4,760	4,753	4,930
205	EMPLOYEE AND DEPENDENT INS	9,192	8,860	8,860	8,850	8,850
209	DISABILITY INSURANCE	81	90	90	82	90
212	EMPLOYER MEDICARE	817	1,190	1,190	1,079	1,210
316	CONTRIBUTIONS	12,000	12,000	12,000	12,000	15,000
TOTAL SOIL CONSERVATION		\$ 88,835	\$ 113,433	\$ 113,433	\$ 107,234	\$ 118,033
57800	STORM WATER MANAGEMENT					
103	ASSISTANT(S)	\$ 50,463	\$ 57,079	\$ 52,879	\$ 52,812	\$ 57,079
169	PART-TIME PERSONNEL	13,144	12,000	16,200	14,048	16,000
186	LONGEVITY PAY	100	125	125	125	150
196	IN-SERVICE TRAINING	1,478	1,500	920	904	1,500
201	SOCIAL SECURITY	3,890	4,300	4,300	4,049	4,550
204	STATE RETIREMENT	6,466	7,240	7,240	6,691	7,240
205	EMPLOYEE AND DEPENDENT INS	7,883	12,210	12,210	12,201	12,200
209	DISABILITY INSURANCE	111	130	130	116	130
212	EMPLOYER MEDICARE	910	1,010	1,010	947	1,070
307	COMMUNICATION	2,162	3,000	2,000	1,822	3,200
312	CONTRACTS W/PRIVATE AGENCY	8,306	39,660	39,660	33,654	38,460
320	DUES AND MEMBERSHIPS	777	1,000	1,000	783	1,600
321	ENGINEERING SERVICES	-	-	5,900	5,864	-
348	POSTAL CHARGES	72	1,000	-	-	-
349	PRINTING, STATIONERY & FORMS	-	-	-	-	1,800
355	TRAVEL	150	1,000	650	628	1,000
399	OTHER CONTRACTED SERVICES	175	1,000	1,000	375	2,400
411	DATA PROCESSING SUPPLIES	400	900	250	250	900
425	GASOLINE	1,041	2,500	2,500	1,228	1,500
435	OFFICE SUPPLIES	1,779	2,000	1,400	1,289	1,500
499	OTHER SUPPLIES AND MATERIAL	2,521	2,970	7,150	6,655	290
TOTAL STORM WATER MANAGEMENT		\$ 101,828	\$ 150,624	\$ 156,524	\$ 144,440	\$ 152,569

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58110 TOURISM						
316	CONTRIBUTIONS	\$ 328,000	\$ 313,000	\$ 360,100	\$ 360,100	\$ 345,000
TOTAL TOURISM		\$ 328,000	\$ 313,000	\$ 360,100	\$ 360,100	\$ 345,000
58190 OTHER ECONOMIC & COMM DEVELOPMENT						
310	CONTRACTS W/PUBLIC AGENCY	\$ -	\$ -	\$ 21,000	\$ 2,100	\$ 18,900
399	OTHER CONTRACTED SERVICES	-	-	279,000	-	279,000
TOTAL OTHER ECONOMIC & COMM DEV		\$ -	\$ -	\$ 300,000	\$ 2,100	\$ 297,900
58400 OTHER CHARGES						
142	MECHANIC	\$ 42,814	\$ 44,762	\$ 44,762	\$ 44,762	\$ 44,762
149	LABORERS	66,515	69,607	69,607	69,607	69,607
186	LONGEVITY PAY	775	850	850	850	925
187	OVERTIME PAY	461	1,500	1,500	373	1,500
201	SOCIAL SECURITY	6,770	7,240	7,240	7,093	7,250
204	STATE RETIREMENT	14,139	14,760	14,760	14,611	14,770
205	EMPLOYEE AND DEPENDENT INS	20,908	20,700	20,700	20,686	20,680
209	DISABILITY INSURANCE	240	260	260	251	260
212	EMPLOYER MEDICARE	1,583	1,700	1,700	1,659	1,700
307	COMMUNICATION	743	1,000	1,000	833	1,000
334	MAINTENANCE AGREEMENTS	318	500	500	23	500
418	EQUIP. & MACHINERY PARTS	-	1,500	500	-	1,500
425	GASOLINE	14,339	50,000	65,000	10,234	60,000
452	UTILITIES	19,824	22,500	22,500	21,850	24,000
453	VEHICLE PARTS	28,316	28,000	28,000	20,309	28,000
499	OTHER SUPPLIES & MATERIALS	7,576	10,000	11,000	7,957	13,000
TOTAL OTHER CHARGES		\$ 225,321	\$ 274,879	\$ 289,879	\$ 221,098	\$ 289,454
58600 EMPLOYEE BENEFITS						
205	EMPLOYEE AND DEPENDENT INS	\$ -	\$ 75,000	\$ 29,708	\$ -	\$ 75,000
210	UNEMPLOYMENT COMP.	59,000	50,000	3,002	3,001	20,000
299	OTHER FRINGE BENEFITS	157,954	175,000	188,500	188,435	200,000
513	WORKER'S COMPENSATION INS	421,960	276,500	276,500	276,500	276,500
TOTAL EMPLOYEE BENEFITS		\$ 638,914	\$ 576,500	\$ 497,710	\$ 467,936	\$ 571,500
58700 PAYMENTS TO CITIES						
309	CONTRACTS W/GOV'T AGENCIES	\$ 1,928,146	\$ 1,928,146	\$ 1,928,146	\$ 1,916,068	\$ 1,928,146
TOTAL PAYMENTS TO CITIES		\$ 1,928,146	\$ 1,928,146	\$ 1,928,146	\$ 1,916,068	\$ 1,928,146

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58801	ARRA JAG - DRUG COURT					
161	SECRETARY(S)	\$ -	\$ 18,219	\$ 18,219	\$ 18,219	\$ -
186	LONGEVITY PAY	-	150	150	150	-
201	SOCIAL SECURITY	-	1,140	1,140	1,116	-
204	STATE RETIREMENT	-	2,330	2,330	2,322	-
205	EMPLOYEE AND DEPENDENT INS	-	2,140	2,140	2,123	-
209	DISABILITY INSURANCE	-	50	50	40	-
212	EMPLOYER MEDICARE	-	270	270	261	-
308	CONSULTANTS	18,689	-	3,600	3,600	-
355	TRAVEL	5,554	-	-	-	-
435	OFFICE SUPPLIES	131	-	26	26	-
ARRA JAG - DRUG COURT		\$ 24,374	\$ 24,299	\$ 27,925	\$ 27,857	\$ -
58802	ARRA STOP GRANT-DOMESTIC VIOLENCE					
169	PART-TIME PERSONNEL	\$ 19,530	\$ 19,575	\$ 28,365	\$ 27,386	\$ -
201	SOCIAL SECURITY	1,211	1,215	1,791	1,652	-
212	EMPLOYER MEDICARE	283	285	419	386	-
349	PRINTING, STATIONERY & FORMS	225	225	725	725	-
355	TRAVEL	1,845	4,687	5,029	4,963	-
709	DATA PROCESSING EQUIPMENT	2,629	671	329	-	-
711	FURNITURE AND FIXTURES	3,023	-	-	-	-
ARRA STOP GRANT-DOMESTIC VIOLE		\$ 28,745	\$ 26,658	\$ 36,658	\$ 35,113	\$ -
58803	ARRA-SHERIFF 2009 BYRNE JAG					
168	TEMPORARY PERSONNEL	\$ 35,008	\$ 62,520	\$ 74,285	\$ 73,057	\$ -
201	SOCIAL SECURITY	2,170	3,880	4,610	4,530	-
209	DISABILITY INSURANCE	-	140	165	-	-
212	EMPLOYER MEDICARE	508	910	1,080	1,059	-
355	TRAVEL	2,825	-	5,000	-	-
499	OTHER SUPPLIES AND MATERIAL	-	-	-	-	-
ARRA-SHERIFF 2009 BYRNE JAG		\$ 40,511	\$ 67,450	\$ 85,140	\$ 78,646	\$ -
58804	ARRA-SHERIFF STOP DOMESTIC VIOLENCE					
186	LONGEVITY PAY	\$ -	\$ 75	\$ 75	\$ 75	\$ -
189	OTHER SALARIES & WAGES	27,525	37,594	37,594	37,594	-
201	SOCIAL SECURITY	1,671	2,340	2,340	2,257	-
204	STATE RETIREMENT	3,527	4,770	4,770	4,761	-
205	EMPLOYEE AND DEPENDENT INS	3,445	4,250	4,250	4,250	-
209	DISABILITY INSURANCE	59	90	90	80	-
212	EMPLOYER MEDICARE	391	550	550	528	-
ARRA-SHERIFF STOP DOMESTIC VIO		\$ 36,618	\$ 49,669	\$ 49,669	\$ 49,546	\$ -

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
58805	ARRA SHERIFF JAG BYRNE GRANT					
716	LAW ENFORCEMENT EQUIPMENT	\$ 445,384	\$ -	\$ 92,796	\$ 91,011	\$ -
ARRA SHERIFF JAG BYRNE GRANT		\$ 445,384	\$ -	\$ 92,796	\$ 91,011	\$ -
58806	ARRA - ENERGY EFFICIENCY BLOCK					
335	MAINT. & REPAIR SERV. - BLDGS.	\$ 4,037	\$ -	\$ 223,959	\$ 112,980	\$ 112,250
733	SOLID WASTE EQUIPMENT	110,000	-	-	-	-
ARRA - ENERGY EFFICIENCY BLOCK		\$ 114,037	\$ -	\$ 223,959	\$ 112,980	\$ 112,250
58807	AOC ARRA BYRNE JAG					
709	DATA PROCESSING EQUIPMENT	\$ 4,935	\$ -	\$ -	\$ -	\$ -
AOC ARRA BYRNE JAG		\$ 4,935	\$ -	\$ -	\$ -	\$ -
58900	MISCELLANEOUS					
305	AUDIT SERVICES	\$ 54,607	\$ 75,000	\$ 79,000	\$ 54,607	\$ -
308	CONSULTANTS	1,998	11,500	23,500	23,500	-
316	CONTRIBUTIONS	740,498	417,780	417,780	417,780	-
320	DUES AND MEMBERSHIPS	33,855	31,435	31,435	31,434	-
321	ENGINEERING SERVICES	-	10,000	10,000	6,500	-
331	LEGAL SERVICES	28,163	50,000	100,000	93,499	-
334	MAINTENANCE AGREEMENTS	2,106	4,000	9,710	9,481	-
335	MAINT. & REPAIR SERV. - BLDGS.	65,630	70,000	70,000	69,999	-
337	MAINT. & REPAIR SERV-OFF.EQUI	-	500	1,040	1,080	-
355	TRAVEL	323	900	900	411	-
425	GASOLINE	-	100,000	77,200	-	100,000
502	BUILDING & CONTENTS INSUR.	86,458	95,000	85,270	82,844	-
505	JUDGMENTS	1,502,448	895,000	1,175,000	1,175,000	500,000
506	LIABILITY INSURANCE	424,686	475,000	463,000	418,763	-
508	PREMIUMS ON CORP SURETY BON	-	37,000	36,480	33,233	-
510	TRUSTEE'S COMMISSION	860,417	880,000	900,000	901,397	914,782
540	TAX RELIEF PROGRAM	494,638	525,000	525,000	448,382	-
599	OTHER CHARGES	27,905	50,000	50,000	48,644	-
799	OTHER CAPITAL OUTLAY	3,289	-	-	-	-
TOTAL MISCELLANEOUS		\$ 4,327,020	\$ 3,728,115	\$ 4,055,315	\$ 3,816,556	\$ 1,514,782

**FUND 101
GENERAL FUND
STATEMENT OF APPROPRIATIONS**

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 400,000	\$ 918,000	\$ 1,378,600	\$ 1,378,600	\$ 800,000
TOTAL OPERATING TRANSFERS	\$ 400,000	\$ 918,000	\$ 1,378,600	\$ 1,378,600	\$ 800,000
EXPENDITURES: GENERAL FUND	\$ 63,148,683	\$ 68,093,511	\$ 73,282,198	\$ 69,986,095	\$ 73,535,831

Capital Items funded by Development Tax:

GIS Fly-over	\$ 250,000
Sheriff's vehicles	250,000
	<u>\$ 500,000</u>
Transfer to Other Funds:	
County Fire/Rescue Building	\$ 800,000
	<u>\$ 800,000</u>

Total Capital Items funded by Development Tax: \$ 1,300,000

Capital Items funded by Litigation Tax:

Building Improvement \$ 150,000

SOLID WASTE/SANITATION FUND

The Solid Waste/Sanitation Fund is used to account for Rutherford County's demolition landfill and convenience center operations. The major sources of funding for this fund are situs sales tax and the host agency surcharges.



SOLID WASTE/SANITATION
FUND 116
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 1,209,558	\$ 1,200,000	\$ 1,122,000	\$ 1,088,667	\$ 504,000
CHARGES FOR SERVICES	1,280,715	1,050,000	1,250,000	1,258,519	1,190,000
OTHER LOCAL REVENUES	71,338	75,000	341,000	382,842	300,000
STATE REVENUES	324,037	310,005	354,200	332,521	310,000
FEDERAL REVENUES	64,841	-	29,120	29,119	-
OTHER SOURCES (NON-REVENUES)	-	-	29,850	29,850	-
TOTAL REVENUE	\$ 2,950,489	\$ 2,635,005	\$ 3,126,170	\$ 3,121,519	\$ 2,304,000

EXPENDITURES					
SANITATION EDUC/INFORMATION	\$ 113,195	\$ 130,669	\$ 130,880	\$ 126,823	\$ 129,262
CONVENIENCE CENTERS	1,605,676	2,151,290	2,272,079	2,019,542	2,408,540
OTHER WASTE COLLECTION	337,833	136,072	136,072	49,337	113,085
LANDFILL OPER & MAINT	609,333	691,103	723,103	615,134	752,944
POSTCLOSURE CARE COSTS	41,959	184,600	184,600	28,880	195,000
EMPLOYEE BENEFITS	56,024	39,040	39,040	24,590	39,040
MISCELLANEOUS	117,116	48,700	79,911	79,431	39,700
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,881,136	\$ 3,381,474	\$ 3,565,685	\$ 2,943,736	\$ 3,677,571

Beginning Assigned Fund Balance July 1,

\$ 4,139,115 **\$ 4,316,898**

Ending Assigned Fund Balance June 30,

\$ 4,316,898 **\$ 2,943,327**

**SOLID WASTE/SANITATION
FUND 116
STATEMENT OF ESTIMATED REVENUE**

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	\$ 1,209,558	\$ 1,200,000	\$ 1,122,000	\$ 1,088,667	\$ 504,000
TOTAL LOCAL TAXES	\$ 1,209,558	\$ 1,200,000	\$ 1,122,000	\$ 1,088,667	\$ 504,000
CHARGES FOR SERVICES					
43110 TIPPING FEES	\$ 435,861	\$ 250,000	\$ 380,000	\$ 386,348	\$ 350,000
43112 SURCHARGE - HOST AGENCY	844,854	800,000	870,000	872,170	840,000
TOTAL CHARGES FOR SERVICES	\$ 1,280,715	\$ 1,050,000	\$ 1,250,000	\$ 1,258,519	\$ 1,190,000
OTHER LOCAL REVENUES					
44145 SALE OF RECYCLED MATERIALS	\$ 71,320	\$ 75,000	\$ 341,000	\$ 382,842	\$ 300,000
44170 MISCELLANEOUS REFUNDS	18	-	-	-	-
44530 SALE OF EQUIPMENT	-	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 71,338	\$ 75,000	\$ 341,000	\$ 382,842	\$ 300,000
STATE REVENUES					
46170 SOLID WASTE GRANTS	\$ 16,732	\$ 20,000	\$ 8,695	\$ 8,695	\$ 20,000
49190 OTHER GENERAL GOVERNMENT	-	-	-	-	-
46430 LITTER PROGRAM	77,649	107,005	107,005	72,317	73,000
46980 OTHER STATE GRANTS	10,555	-	-	-	-
46990 OTHER STATE REVENUES	219,101	183,000	238,500	251,509	217,000
TOTAL STATE REVENUES	\$ 324,037	\$ 310,005	\$ 354,200	\$ 332,521	\$ 310,000
FEDERAL REVENUES					
47230 DISASTER RELIEF	\$ 64,841	\$ -	\$ 29,120	\$ 29,119	\$ -
TOTAL FEDERAL REVENUES	\$ 64,841	\$ -	\$ 29,120	\$ 29,119	\$ -
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	\$ -	\$ -	29,850	29,850	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ 29,850	\$ 29,850	\$ -
TOTAL REVENUE	\$ 2,950,489	\$ 2,635,005	\$ 3,126,170	\$ 3,121,319	\$ 2,304,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55720	SANITATION EDUC/INFORM.					
149	LABORERS	\$ 20,797	\$ 26,753	\$ 26,753	\$ 25,772	\$ 24,926
169	PART-TIME PERSONNEL	13,171	13,110	13,110	13,110	14,100
186	LONGEVITY PAY	675	100	275	275	125
187	OVERTIME PAY	-	-	-	3	900
189	OTHER SALARIES & WAGES	40,234	40,636	40,636	40,636	42,111
201	SOCIAL SECURITY	4,516	5,000	5,011	4,808	5,100
204	STATE RETIREMENT	7,891	8,540	8,562	8,429	8,610
205	EMPLOYEE AND DEPENDENT I	11,617	16,210	16,210	15,007	12,040
209	DISABILITY INSURANCE	118	150	150	148	150
212	EMPLOYER MEDICARE	1,056	1,170	1,173	1,125	1,200
355	TRAVEL	47	500	500	220	500
425	GASOLINE	3,683	6,000	8,500	9,099	7,000
429	INSTRUCTIONAL SUPP & MAT	2,482	2,500	2,500	2,076	2,500
499	OTHER SUPPLIES AND MATER	6,908	10,000	7,500	6,116	10,000
SANITATION EDUC/INFORMATION		\$ 113,195	\$ 130,669	\$ 130,880	\$ 126,813	\$ 129,262
55732	CONVENIENCE CENTERS					
105	SUPERVISOR/DIRECTOR	\$ 58,113	\$ 61,295	\$ 61,295	\$ 61,295	\$ 61,295
141	FOREMAN	35,766	37,595	37,595	37,450	37,595
147	TRUCK DRIVERS	353,292	413,517	413,517	380,351	421,038
149	LABORERS	361,448	394,429	394,429	346,918	393,994
162	CLERICAL PERSONNEL	32,986	33,318	33,318	33,318	34,473
167	MAINTENANCE PERSONNEL	-	28,921	28,921	28,390	29,965
169	PART-TIME PERSONNEL	-	6,000	6,000	2,854	6,000
186	LONGEVITY PAY	3,775	4,175	4,000	3,675	4,050
187	OVERTIME PAY	18,363	25,000	25,000	23,520	25,000
201	SOCIAL SECURITY	50,537	62,270	62,259	55,551	62,840
204	STATE RETIREMENT	67,267	79,770	79,748	73,821	80,980
205	EMPLOYEE AND DEPENDENT I	109,807	125,750	125,750	115,346	133,210
209	DISABILITY INSURANCE	1,142	1,330	1,330	1,204	1,350
212	EMPLOYER MEDICARE	12,205	14,570	14,567	12,993	14,700
302	ADVERTISING	-	3,500	3,500	1,028	3,500
307	COMMUNICATION	10,796	12,000	12,000	11,520	12,000
309	CONTRACTS W/GOVERNMENT	2,637	-	-	-	-
312	CONTRACTS W/PRIVATE AGEN	16,443	15,000	15,000	10,623	16,000
322	EVALUATION AND TESTING	154	1,250	1,250	150	1,250
335	MAINT. & REPAIR SERV. - BLD	9,015	15,000	15,000	6,221	15,000
336	MAINT & REPAIR SERVICE - EQ	14,049	28,500	28,500	25,361	35,000
338	MAINT & REPAIR SERVICE - VI	81,854	110,000	120,000	110,442	120,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55732	CONVENIENCE CENTERS (cont.)					
348	POSTAL CHARGES	\$ 46	\$ 100	\$ 100	\$ 52	\$ 100
351	RENTALS	27,035	29,700	29,700	23,735	25,000
353	TOW-IN SERVICES	802	1,500	1,500	1,450	2,000
355	TRAVEL	485	1,000	1,000	619	1,000
399	OTHER CONTRACTED SERVICES	-	-	-	-	-
402	ASPHALT	46,487	50,000	47,800	5,136	60,000
409	CRUSHED STONE	2,258	5,000	5,000	864	5,000
411	DATA PROCESSING SUPPLIES	211	-	-	-	-
412	DIESEL FUEL	131,602	185,000	212,000	205,253	185,000
418	EQUIPMENT & MACHINERY PARTS	57,511	66,600	66,600	61,177	66,600
425	GASOLINE	9,339	10,000	12,000	11,675	10,000
435	OFFICE SUPPLIES	608	600	600	566	600
450	TIRES AND TUBES	46,717	64,000	64,000	58,670	64,000
451	UNIFORMS	4,663	7,000	7,000	5,479	7,000
452	UTILITIES	15,866	15,100	18,300	17,232	16,000
467	FENCING	5,175	10,000	10,000	2,500	10,000
499	OTHER SUPPLIES AND MATERIALS	9,526	15,000	15,000	10,103	15,000
708	COMMUNICATION EQUIPMENT	-	7,500	7,500	7,445	1,000
717	MAINTENANCE EQUIPMENT	-	-	-	-	-
718	MOTOR VEHICLES	-	145,000	266,000	265,556	266,000
724	SITE DEVELOPMENT	-	25,000	25,000	-	125,000
733	SOLID WASTE EQUIPMENT	7,696	40,000	-	-	40,000
TOTAL CONVENIENCE CENTERS		\$ 1,603,676	\$ 2,151,290	\$ 2,272,079	\$ 2,019,342	\$ 2,408,540
55739	OTHER WASTE COLLECTION					
149	LABORERS	\$ 23,651	\$ 23,892	\$ 23,892	\$ 23,891	\$ 24,745
187	OVERTIME PAY	634	1,500	1,500	795	1,500
201	SOCIAL SECURITY	1,506	1,580	1,580	1,531	1,630
204	STATE RETIREMENT	3,086	3,210	3,210	3,120	3,320
205	EMPLOYEE AND DEPENDENT INSURANCE	48	60	60	34	40
209	DISABILITY INSURANCE	52	60	60	52	60
212	EMPLOYER MEDICARE	352	370	370	358	390
302	ADVERTISING	752	-	-	-	-
312	CONTRACTS W/PRIVATE AGENCIES	254,330	47,000	47,000	-	10,000
336	MAINT & REPAIR SERVICE - EQUIPMENT	2,345	2,400	2,400	437	2,400
399	OTHER CONTRACTED SERVICES	4,398	10,000	10,000	-	10,000
499	OTHER SUPPLIES AND MATERIALS	1,060	4,000	4,000	973	4,000
724	SITE DEVELOPMENT	-	2,000	2,000	-	15,000
733	SOLID WASTE EQUIPMENT	45,619	40,000	40,000	18,144	40,000
TOTAL OTHER WASTE COLLECTION		\$ 337,833	\$ 136,072	\$ 136,072	\$ 49,337	\$ 113,085

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55754	LANDFILL OPER. & MAINTENANCE					
142	MECHANICS	\$ 34,442	\$ 36,049	\$ 36,049	\$ 36,048	\$ 36,049
149	LABORERS	61,180	65,642	65,642	65,642	66,726
162	CLERICAL PERSONNEL	27,625	27,907	27,907	27,733	32,184
169	PART-TIME PERSONNEL	7,180	8,000	8,000	-	8,000
186	LONGEVITY PAY	575	625	625	625	675
187	OVERTIME PAY	3,917	10,000	10,000	3,711	10,000
201	SOCIAL SECURITY	7,931	9,190	9,190	7,957	9,530
204	STATE RETIREMENT	16,307	17,730	17,730	16,907	18,410
205	EMPLOYEE AND DEPENDENT	38,177	41,420	41,420	40,214	36,640
209	DISABILITY INSURANCE	270	290	290	285	300
212	EMPLOYER MEDICARE	1,855	2,150	2,150	1,861	2,230
302	ADVERTISING	-	1,000	1,000	-	1,000
307	COMMUNICATION	2,752	2,700	9,700	8,421	4,100
309	CONTRACTS W/GOVERNMENT	-	-	-	-	-
312	CONTRACTS W/PRIVATE AGEN	136,729	140,000	140,000	124,263	140,000
321	ENGINEERING SERVICES	-	2,000	2,000	-	2,000
336	MAINT. & REPAIR SERV. - EQU	3,261	10,000	10,000	5,158	10,000
338	MAINT & REPAIR SERVICE - VI	1,742	2,000	2,000	-	2,000
348	POSTAL CHARGES	3	100	100	5	100
351	RENTALS	-	2,000	2,000	-	4,000
355	TRAVEL	65	1,000	1,000	300	1,000
359	DISPOSAL FEES	193,314	183,000	208,000	211,713	235,000
399	OTHER CONTRACTED SERVICE	1,578	2,000	2,000	1,552	-
409	CRUSHED STONE	12,231	20,000	20,000	10,076	20,000
411	DATA PROCESSING SUPPLIES	914	900	900	894	1,600
412	DIESEL FUEL	16,492	30,000	30,000	26,576	30,000
415	ELECTRICITY	2,880	3,500	3,500	3,085	-
417	EQUIPMENT PARTS - LIGHT	382	1,500	1,500	984	1,500
418	EQUIPMENT & MACHINERY PA	26,021	40,000	40,000	7,100	40,000
420	FERTILIZER, LIME, CHEMICALS	-	4,000	4,000	-	10,000
424	GARAGE SUPPLIES	1,165	1,500	1,500	175	1,500
425	GASOLINE	-	1,500	1,500	-	1,500
433	LUBRICANTS	-	2,000	2,000	428	2,000
442	PROPANE GAS	3,680	4,500	4,500	4,255	-
446	SMALL TOOLS	-	1,000	1,000	380	1,000
450	TIRES AND TUBES	1,951	2,000	2,000	1,021	2,000
451	UNIFORMS	3,002	3,400	3,400	3,385	3,400
452	UTILITIES			-	-	8,000

FUND 116
SOLID WASTE/SANITATION
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55754 LANDFILL OPER. & MAINTENANCE (cont.)						
453	VEHICLE PARTS	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
467	FENCING	-	1,500	1,500	-	1,500
499	OTHER SUPPLIES AND MATERIAL	1,711	7,500	7,500	4,378	7,500
TOTAL LANDFILL OPER. & MAINTENANCE		\$ 609,333	\$ 691,103	\$ 723,103	\$ 615,134	\$ 752,944
55770 POSTCLOSURE CARE COSTS						
312	CONTRACTS W/PRIVATE AGENCY	\$ 25,710	\$ 100,000	\$ 75,000	\$ 14,442	\$ 100,000
321	ENGINEERING SERVICES	-	50,000	50,000	-	35,000
359	DISPOSAL FEES	-	600	25,600	83	2,000
366	CONTRACTS FOR POSTCLOSURE	2,109	5,000	5,000	5,000	5,000
409	CRUSHED STONE	1,740	3,000	3,000	-	3,000
420	FERTILIZER, LIME, CHEMICALS &	-	6,000	6,000	630	15,000
463	TESTING	12,400	20,000	20,000	8,725	20,000
499	OTHER SUPPLIES AND MATERIAL	-	-	-	-	15,000
TOTAL POSTCLOSURE CARE COSTS		\$ 41,959	\$ 184,600	\$ 184,600	\$ 28,880	\$ 195,000
58600 EMPLOYEE BENEFITS						
210	UNEMPLOYMENT COMPENSATION	\$ 14,904	\$ 15,000	\$ 15,000	\$ 550	\$ 15,000
513	WORKER'S COMPENSATION INSURANCE	41,120	24,040	24,040	24,040	24,040
TOTAL EMPLOYEE BENEFITS		\$ 56,024	\$ 39,040	\$ 39,040	\$ 24,590	\$ 39,040
58900 MISCELLANEOUS						
502	BUILDING AND CONTENTS INSURANCE	\$ 3,024	\$ 3,200	\$ 3,200	\$ 3,024	\$ 3,200
505	JUDGMENTS	81,000	11,000	40,850	40,850	11,000
506	LIABILITY INSURANCE	7,487	8,500	8,500	7,487	8,500
510	TRUSTEE'S COMMISSION	25,605	26,000	27,361	28,070	17,000
TOTAL MISCELLANEOUS		\$ 117,116	\$ 48,700	\$ 79,911	\$ 79,431	\$ 39,700
99100 OTHER USES						
590	TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EMPLOYEE BENEFITS		\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES, SOLID WASTE/SANITATION		\$ 2,881,136	\$ 3,381,474	\$ 3,565,685	\$ 2,943,736	\$ 3,677,571

AMBULANCE SERVICE FUND

The Ambulance Service Fund was created in 2009 by the Board of Commissioners of Rutherford County to account solely for the financial operations of the Ambulance Service. In previous years, the ambulance service operations were budgeted and accounted for within the General Fund. While the Ambulance Service generates revenues through patient charges, an additional 8.29 cents of the property tax is needed to provide sufficient revenue to cover their appropriations. Currently there are 12 ambulance stations located within the county to serve all county residents.



AMBULANCE SERVICE
FUND 118
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 5,000,227	\$ 5,085,535	\$ 5,094,435	\$ 5,076,366	\$ 4,805,693
40120 TRUSTEE'S COLLECT. - PRIOR YR.	-	65,000	121,000	120,622	80,000
40130 CLERK & MASTER COLLECTIONS	-	37,000	60,000	73,064	50,000
40140 INTEREST AND PENALTY	933	37,000	27,000	24,446	50,000
40150 PICK-UP TAXES	9,672	14,500	36,500	33,189	15,000
40161 PAY IN LIEU OF TAXES - TVA	539	540	540	540	540
40270 BUSINESS TAX	97,656	76,500	106,500	117,774	124,500
TOTAL LOCAL TAXES	\$ 5,109,027	\$ 5,316,075	\$ 5,445,975	\$ 5,446,000	\$ 5,125,733
CHARGES FOR SERVICES					
43120 PATIENT CHARGES	\$ 5,136,871	\$ 4,900,000	\$ 5,219,000	\$ 5,333,433	\$ 5,500,000
43130 PAST DUE COLLECTIONS	173,457	170,000	231,000	236,535	100,000
43990 OTHER CHARGES FOR SERVICES	86,125	-	-	90,291	-
TOTAL CHARGES FOR SERVICES	\$ 5,396,453	\$ 5,070,000	\$ 5,450,000	\$ 5,660,258	\$ 5,600,000
OTHER LOCAL REVENUES					
44130 SALE OF MATERIALS & SUPPLIES	\$ 2,130	\$ -	\$ 2,500	\$ 2,337	\$ -
44170 MISCELLANEOUS REFUNDS	215	-	-	-	-
43990 CONTRIBUTIONS & GIFTS	12,225	-	-	6,000	-
TOTAL LOCAL REVENUES	\$ 14,570	\$ -	\$ 2,500	\$ 8,337	\$ -
FEDERAL THROUGH STATE					
47230 DISASTER RELIEF	\$ -	\$ -	\$ 7,558	\$ 7,558	\$ -
TOTAL FEDERAL THROUGH STATE	\$ -	\$ -	\$ 7,558	\$ 7,558	\$ -
OTHER GOVERNMENTS					
48130 CONTRIBUTIONS	\$ 320,025	\$ -	\$ 20,000	\$ 20,000	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 320,025	\$ -	\$ 20,000	\$ 20,000	\$ -
OTHER SOURCES (NON-REVENUES)					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
49800 TRANSFERS IN	400,000	-	-	-	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 400,000	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 11,240,075	\$ 10,386,075	\$ 10,926,033	\$ 11,142,153	\$ 10,725,733

EXPENDITURES					
AMBULANCE	\$ 9,727,296	\$ 10,052,418	\$ 10,409,248	\$ 9,986,644	\$ 10,687,049
TOTAL EXPENDITURES	\$ 9,727,296	\$ 10,052,418	\$ 10,409,248	\$ 9,986,644	\$ 10,687,049

Beginning Assigned Fund Balance July 1,

\$ 1,486,237 **\$ 2,641,746**

Ending Assigned Fund Balance June 30,

\$ 2,641,746 **\$ 2,680,430**

AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55130	AMBULANCE/EMER. MEDICAL					
101	COUNTY OFFICIAL/ADMIN.	\$ 83,340	\$ 84,170	\$ 84,170	\$ 84,170	\$ 84,170
105	SUPERVISOR/DIRECTOR	1,190,242	1,242,863	1,222,863	1,194,551	1,271,834
119	ACCOUNTANTS/BOOKKEEPERS	183,296	186,706	187,808	187,754	190,470
133	PARAPROFESSIONALS	3,703,027	3,835,427	3,772,025	3,713,400	3,849,409
148	DISPATCHERS/RADIO OPER.	392,497	400,474	400,474	392,894	402,372
166	CUSTODIAL PERSONNEL	21,884	22,105	22,105	22,105	-
167	MAINTENANCE PERSONNEL	-	-	-	-	29,965
169	PART-TIME PERSONNEL	268,311	306,617	374,947	364,436	350,000
186	LONGEVITY PAY	25,225	26,100	26,100	25,625	27,475
187	OVERTIME PAY	155,272	198,356	218,356	193,053	209,856
196	IN-SERVICE TRAINING	40,527	60,760	71,792	50,097	40,526
201	SOCIAL SECURITY	360,681	390,780	391,297	372,062	397,770
204	STATE RETIREMENT	732,596	757,920	757,920	733,163	766,690
205	EMPLOYEE AND DEPENDENT INS.	945,504	1,060,590	1,060,590	996,791	1,040,190
209	DISABILITY INSURANCE	9,033	12,700	12,700	9,122	12,830
210	UNEMPLOYMENT COMPENSATION	*		2,300	1,767	5,000
212	EMPLOYER MEDICARE	84,353	91,400	91,521	87,013	93,030
307	COMMUNICATION	96,305	115,000	110,000	98,451	111,500
312	CONTRACTS W/PRIV. AGENCIES	61,286	68,375	68,375	54,003	68,375
322	EVALUATION AND TESTING	9,082	23,000	13,500	11,494	23,000
335	MAINT. & REPAIR SERV. - BLDGS.	23,904	45,000	54,500	45,693	45,000
338	MAINT. & REPAIR SERV.-VEHICLE	101,549	122,000	162,000	148,602	122,000
340	MEDICAL & DENTAL SERVICES	12,103	12,103	12,103	12,103	12,710
347	PEST CONTROL	4,829	5,268	5,268	5,268	5,268
348	POSTAL CHARGES	25,949	23,100	28,100	25,859	14,000
349	PRINTING, STATIONARY & FORMS	5,750	12,370	12,370	5,528	6,185
355	TRAVEL	1,747	2,600	2,600	2,036	3,000
399	OTHER CONTRACTED SERVICES	9,334	11,984	111,984	88,775	225,000
410	CUSTODIAL SUPPLIES	11,825	16,000	16,000	11,626	16,000
411	DATA PROCESSING SUPPLIES	4,399	10,000	10,000	6,418	17,000
413	DRUGS AND MEDICAL SUPPLIES	271,567	289,375	289,375	277,780	289,375
425	GASOLINE	119,353	120,000	200,000	197,697	155,000
429	INSTRUCTIONAL SUPPLIES & MAT	8,203	9,050	9,050	7,035	9,050
435	OFFICE SUPPLIES	15,016	23,250	23,250	13,361	23,250
451	UNIFORMS	64,526	75,000	75,000	49,906	75,000
452	UTILITIES	86,804	84,000	99,000	97,831	91,000
499	OTHER SUPPLIES & MATERIALS	22,637	21,000	24,000	21,703	43,050
505	JUDGMENTS	-	-	62,500	62,500	-
509	REFUNDS	39,563	40,000	64,000	60,344	40,000
510	TRUSTEE'S COMMISSION	153,472	155,250	161,580	163,571	162,674
524	IN SERVICE/STAFF DEVELOPMENT	8,839	12,725	18,725	16,721	12,725

AMBULANCE SERVICE - FUND 118
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
55130	AMBULANCE/EMER. MEDICAL (cont.)					
599	OTHER CHARGES	\$ 53,652	\$ 70,000	\$ 70,000	\$ 66,183	\$ 70,000
708	COMMUNICATION EQUIPMENT	5,217	-	-	-	8,500
709	DATA PROCESSING EQUIPMENT	9,780	9,000	9,000	8,154	9,000
718	MOTOR VEHICLES	300,000	-	-	-	197,000
719	OFFICE EQUIPMENT	4,818	-	-	-	-
735	HEALTH EQUIPMENT	-	-	-	-	60,800
AMBULANCE/EMERGENCY MEDICAL		\$ 9,727,296	\$ 10,052,418	\$ 10,409,248	\$ 9,986,644	\$ 10,687,049



INDUSTRIAL / ECONOMIC DEVELOPMENT FUND

The Industrial/Economic Development Fund is used to account for the operations of the Smyrna Airport properties. Interest earned on long-term notes receivable is the major funding sources.

Smyrna/Rutherford County Airport

**INDUSTRIAL/ECONOMIC DEVELOPMENT
FUND 119
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 106,936	\$ 104,761	\$ 108,875	\$ 108,875	\$ 97,690
44170 MISCELLANEOUS REFUNDS	-	-	-	-	-
44540 SALE OF PROPERTY	50,524	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 157,460	\$ 104,761	\$ 108,875	\$ 108,875	\$ 97,690
OPERATING TRANSFERS					
49800 OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INDUST./ECON.DEV. REVENUES	\$ 157,460	\$ 104,761	\$ 108,875	\$ 108,875	\$ 97,690
EXPENDITURES					
58120 INDUSTRIAL DEVELOPMENT					
310 CONTRACTS W/ OTHER PUBLIC AG	\$ 105,280	\$ 105,280	\$ 105,280	\$ 105,280	\$ 130,000
316 CONTRIBUTIONS	96,500	96,500	96,500	96,500	96,500
510 TRUSTEE'S COMMISSION	1,081	1,048	1,089	1,070	980
TOTAL INDUSTRIAL DEVELOPMENT	\$ 202,861	\$ 202,828	\$ 202,869	\$ 202,850	\$ 227,480
58700 PAYMENTS TO CITIES					
309 CONTRACTS W/ GOVERN. AGENCIE	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030
TOTAL PAYMENTS TO CITIES	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030	\$ 17,030
TOTAL EXPENDITURES	\$ 219,891	\$ 219,858	\$ 219,899	\$ 219,880	\$ 244,510
Beginning Assigned Fund Balance July 1,				\$ 223,988	\$ 227,308
Pay back of Principal				\$ 114,325	\$ 118,885
Ending Assigned Fund Balance June 30,				\$ 227,308	\$ 199,373

DRUG CONTROL FUND & ASSET FORFEITURE FUND



Effective July 1, 1997, the Tennessee General Assembly enacted Chapter 56, Public Acts of 1997, which re-classified the Drug control Fund from an Expendable Trust Fund to a Special Revenue Fund. This legislation requires adoption of a budget for this fund. Revenues are primarily generated from fines and proceeds from confiscated property. Funds can only be expended for the following purposes:

- (1) local drug enforcement program;
- (2) local drug education program;
- (3) local drug treatment program; and
- (4) nonrecurring general law enforcement expenditures.

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies. Revenues in the Asset Forfeiture Fund are from those shared proceeds.

Rutherford County Sheriff's Office

Patrol Cpl. David Ashburn and K-9 Nicky train at the sheriff's office. Nicky, a Dutch shepherd, is the newest addition to the K-9 Unit.

ASSET FORFEITURE FUND
FUND 121
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUE					
OTHER LOCAL REVENUES					
44110 INTEREST EARNED	\$ 17	\$ -	\$ 59	\$ 73	\$ -
44170 MISCELLANEOUS REFUNDS	-	-	-	6	-
TOTAL OTHER LOCAL REVENUES	\$ 17	\$ -	\$ 59	\$ 79	\$ -
FEDERAL REVENUES					
47700 ASSET FORFEITURE FUNDS	\$ 65,107	\$ -	\$ 73,007	\$ 74,829	\$ -
TOTAL FEDERAL REVENUES	\$ 65,107	\$ -	\$ 73,007	\$ 74,829	\$ -
TOTAL SPECIAL PURPOSE REVENUES	\$ 65,123	\$ -	\$ 73,066	\$ 74,909	\$ -
EXPENDITURES					
54110 SHERIFF'S DEPARTMENT					
196 IN-SERVICE TRAINING	\$ 147	\$ -	\$ 7,986	\$ 7,985	\$ -
319 CONFIDENTIAL DRUG ENFORCEMENT	22,500	6,000	67,776	62,482	8,987
335 MAINT. & REPAIR SERV. - BLDG	-	-	1,321	1,321	-
338 MAINT. & REPAIR SERV. - VEHICLE	-	-	2,704	1,704	1,000
401 ANIMAL FOOD & SUPPLIES	-	-	1,807	307	-
429 INSTRUCTIONAL SUPPLIES & MATERIALS	6,897	-	-	-	-
431 LAW ENFORCEMENT SUPPLIES	-	-	296	296	-
451 UNIFORMS	-	-	927	514	-
499 OTHER SUPPLIES & MATERIALS	780	-	8,104	5,060	3,100
709 DATA PROCESSING EQUIPMENT	-	-	7,000	-	7,000
790 OTHER EQUIPMENT	8,843	-	-	-	-
TOTAL SHERIFF'S DEPARTMENT	\$ 39,167	\$ 6,000	\$ 97,921	\$ 79,667	\$ 20,087
TOTAL SPECIAL PURPOSE EXPENDITURES	\$ 39,167	\$ 6,000	\$ 97,921	\$ 79,667	\$ 20,087
Beginning Assigned Fund Balance July 1				\$ 25,877	\$ 21,119
Ending Assigned Fund Balance June 30,				\$ 21,119	\$ 1,032

DRUG CONTROL FUND
FUND 122
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
FINES, FORFEITURES & PENALTIES						
40390	OTHER STATUTORY LOCAL TAXES	\$ 6,764	\$ 5,000	\$ -	\$ -	\$ -
42140	DRUG CONTROL FINES-CIRCUIT CT.	89,869	85,000	91,500	80,776	90,000
42340	DRUG CONTROL FINES-GEN. SESS. CT.	110,289	105,000	105,000	104,427	110,000
42910	PROCEEDS FROM CONFISCATED PROP	195,573	250,000	270,000	302,592	250,000
TOTAL FINES, FORFEITURES & PENALTIES		\$ 402,495	\$ 445,000	\$ 466,500	\$ 487,795	\$ 450,000
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 3,919	\$ 3,600	\$ 2,000	\$ 1,959	\$ 1,500
TOTAL OTHER LOCAL REVENUES		\$ 3,919	\$ 3,600	\$ 2,000	\$ 1,959	\$ 1,500
OTHER SOURCES						
49700	INSURANCE RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER LOCAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DRUG CONTROL REVENUES		\$ 406,414	\$ 448,600	\$ 468,500	\$ 489,754	\$ 451,500

EXPENDITURES						
54150 DRUG ENFORCEMENT						
107	DETECTIVE(S)	\$ -	\$ -	\$ -	\$ -	\$ 150,517
115	SERGEANT(S)	-	-	-	-	87,435
186	LONGEVITY PAY	1,825	1,300	1,300	1,300	1,325
187	OVERTIME PAY	89,713	75,000	75,000	70,468	50,000
189	OTHER SALARIES & WAGES	278,625	236,586	236,586	232,174	-
196	IN-SERVICE TRAINING	14,154	15,000	13,500	12,804	30,000
201	SOCIAL SECURITY	22,226	19,400	19,400	18,213	17,940
204	STATE RETIREMENT	47,336	39,550	39,550	38,418	36,570
205	EMPLOYEE & DEPENDENT INSURANCE	58,996	53,470	65,680	64,933	70,180
209	DISABILITY INSURANCE	623	530	530	508	530
212	EMPLOYER MEDICARE	5,198	4,540	4,540	4,260	4,200
319	CONFIDENTIAL DRUG ENFORCEMENT	100,000	165,000	155,000	154,000	200,000
338	MAINT. & REPAIR SERV.- VEHICLE	16,795	25,000	20,140	20,179	35,000
357	VETERINARY SERVICES	486	2,500	2,500	2,500	6,500
401	ANIMAL FOOD & SUPPLIES	665	2,000	2,000	1,987	6,000
431	LAW ENFORCEMENT SUPPLIES	1,732	2,500	2,500	1,561	2,500
451	UNIFORMS	-	500	-	-	2,500
499	OTHER SUPPLIES AND MATERIALS	4,801	15,000	13,500	13,172	25,000
510	TRUSTEE'S COMMISSION	3,007	6,300	6,300	5,855	4,515
716	LAW ENFORCEMENT EQUIPMENT	750	5,000	5,000	4,809	30,000
718	MOTOR VEHICLES	43,745	-	18,360	18,300	-
TOTAL DRUG ENFORCEMENT		\$ 690,677	\$ 669,176	\$ 681,386	\$ 665,441	\$ 760,712
Adj. Beginning Fund Balance July 1,					\$ 853,414	\$ 677,726
Ending Fund Balance June 30,					\$ 677,726	\$ 368,514

HIGHWAY FUND

The Highway Fund is used to account for transactions of the highway department and public works department. The major source of revenue is generated through the locally levied wheel tax and the state gasoline tax.



**HIGHWAY
FUND 131**
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES	\$ 540,066	\$ 534,558	\$ 540,675	\$ 538,023	\$ 828,132
LOCAL TAXES	3,492,718	3,457,500	3,467,400	3,459,339	3,460,500
OTHER LOCAL REVENUES	205,925	65,500	65,500	83,184	53,500
STATE OF TENNESSEE REVENUES	3,254,163	3,507,184	3,310,943	3,319,719	3,588,684
FEDERAL GOVERNMENT	87,047	-	118,278	118,278	-
OTHER SOURCES (NON-REVENUE)	-	-	8,833	10,682	-
REVENUE: ROAD AND BRIDGE	\$ 7,579,919	\$ 7,564,742	\$ 7,511,629	\$ 7,529,226	\$ 7,930,816

EXPENDITURES					
ADMINISTRATION	\$ 610,778	\$ 672,115	\$ 738,464	\$ 700,884	\$ 688,425
HIGHWAY & BRIDGE MNT.	5,157,910	5,964,270	6,014,270	5,024,882	6,003,245
OPER. & MAINT. OF EQUIP.	827,641	1,200,210	1,200,210	941,211	1,211,215
QUARRY OPERATIONS	215,941	-	-	-	-
OTHER CHARGES	360,997	467,410	467,410	370,669	518,380
EMPLOYEE BENEFITS	229,327	154,575	154,575	136,904	173,320
CAPITAL OUTLAY	408,919	934,860	817,576	220,906	734,860
TRANSFERS OUT	-	-	-	-	-
EXPENDITURES: ROAD AND BRIDGE	\$ 7,811,514	\$ 9,393,440	\$ 9,392,505	\$ 7,395,456	\$ 9,329,445

Adj. Beginning Assigned Fund Balance July 1,

\$ 5,373,369 \$ 5,507,139

Ending Assigned Fund Balance June 30,

\$ 5,507,139 \$ 4,108,510

FUND 131
HIGHWAY
STATEMENT OF ESTIMATED REVENUES

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
COUNTY PROPERTY TAXES					
40110 CURRENT PROPERTY TAX	\$ 519,687	\$ 520,703	\$ 514,770	\$ 511,922	\$ 811,577
40120 TRUSTEE'S COLL - PRIOR YEA	10,284	7,000	12,550	12,537	8,000
40130 CLERK & MASTER COLLECTIO	6,033	3,800	7,300	7,594	5,000
40140 INTEREST AND PENALTY	2,326	1,500	2,600	2,539	2,000
40150 PICK-UP TAXES	1,681	1,500	3,400	3,378	1,500
40161 PMNTS IN LIEU OF TAXES - TV	56	55	55	54	55
TOTAL COUNTY PROPERTY TAXES	\$ 540,066	\$ 534,558	\$ 540,675	\$ 538,023	\$ 828,131
LOCAL TAXES					
40210 LOCAL OPTION SALES TAX	\$ 403,186	\$ 400,000	\$ 384,000	\$ 362,889	\$ 168,000
40240 WHEEL TAX	2,847,750	2,850,000	2,840,000	2,864,219	2,850,000
40270 BUSINESS TAX	10,150	7,500	13,400	11,876	12,500
40280 MINERAL SEVERANCE TAX	231,632	200,000	230,000	220,355	430,000
TOTAL LOCAL TAXES	\$ 3,492,718	\$ 3,457,500	\$ 3,467,400	\$ 3,459,339	\$ 3,460,500
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 63,484	\$ 35,500	\$ 35,500	\$ 35,319	\$ 23,500
44130 SALE OF MATERIALS & SUPPL	140,566	30,000	30,000	47,865	30,000
44170 MISCELLANEOUS REFUNDS	1,875	-	-	-	-
TOTAL OTHER LOCAL REVENUES	\$ 205,925	\$ 65,500	\$ 65,500	\$ 83,184	\$ 53,500
STATE OF TENNESSEE REVENUES					
46410 BRIDGE PROGRAM	\$ -	\$ 51,000	\$ -	\$ -	\$ 51,000
46420 STATE AID PROGRAM	-	280,000	-	-	280,000
46810 FLOOD CONTROL	11,874	10,000	11,759	11,759	11,500
46920 GASOLINE & MOTOR FUEL TA	3,081,863	3,020,000	3,153,000	3,161,776	3,100,000
46930 GASOLINE INSPECTION FEES	146,184	146,184	146,184	146,184	146,184
46980 OTHER STATE GRANTS	14,241	-	-	-	-
TOTAL STATE REVENUES	\$ 3,254,163	\$ 3,507,184	\$ 3,310,943	\$ 3,319,719	\$ 3,588,684
FEDERAL GOVERNMENT					
47230 DISASTER RELIEF	\$ 87,047	\$ -	\$ 118,278	\$ 118,278	\$ -
47590 OTHER FEDERAL THRU THE S	-	-	-	-	-
TOTAL FEDERAL REVENUES	\$ 87,047	\$ -	\$ 118,278	\$ 118,278	\$ -
OTHER SOURCES (NON-REVENUE)					
49700 INSURANCE RECOVERY	\$ -	\$ -	\$ 8,833	\$ 10,682	\$ -
49800 TRANSFERS IN	-	-	-	-	-
TOTAL OTHER SOURCES (NON-REV)	\$ -	\$ -	\$ 8,833	\$ 10,682	\$ -
REVENUE: ROAD AND BRIDGE	\$ 7,579,919	\$ 7,564,742	\$ 7,511,629	\$ 7,529,226	\$ 7,930,816

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
61000	ADMINISTRATION					
101	COUNTY OFFICIAL/ADMIN.	\$ 105,370	\$ 105,370	\$ 115,364	\$ 115,364	\$ 113,365
103	ASSISTANT(S)	59,615	62,310	62,310	62,308	64,845
161	SECRETARY(S)	78,074	81,615	81,615	81,611	84,900
186	LONGEVITY	1,225	1,300	1,300	1,300	1,375
187	OVERTIME PAY	-	750	750	-	750
191	BOARD & COMMITTEE MEMB	25,200	25,200	25,200	24,900	25,200
201	SOCIAL SECURITY	16,321	17,130	17,816	17,399	18,010
204	STATE RETIREMENT	31,244	31,750	33,136	32,938	33,525
205	EMPLOYEE & DEPENDENT INS	34,271	34,200	34,200	34,144	34,180
209	DISABILTY INSURANCE	532	575	575	548	590
212	EMPLOYER MEDICARE	3,817	4,010	4,228	4,069	4,215
307	COMMUNICATION	4,795	5,950	5,950	5,951	5,950
320	DUES AND MEMBERSHIPS	6,881	10,000	10,000	7,995	10,000
328	JANITORIAL SERVICES	4,500	9,000	9,000	6,306	9,000
332	LEGAL NOT, RECORDING, CT	1,005	2,500	2,500	935	2,500
337	MAINT. & REPAIR - OFFICE EQ	540	800	800	-	800
348	POSTAL CHARGES	704	800	800	748	800
349	PRINTING, STATIONERY & FO	1,495	2,000	2,000	1,278	2,000
355	TRAVEL	95	1,000	1,000	964	1,000
413	DRUGS & MEDICAL SUPPLIES	-	1,200	1,200	180	1,200
415	ELECTRICITY	18,617	23,400	23,400	22,522	23,400
434	NATRUAL GAS	12,324	20,000	20,000	10,925	20,000
435	OFFICE SUPPLIES	1,508	1,620	1,620	1,613	1,620
454	WATER AND SEWER	7,228	8,500	8,500	8,500	9,000
502	BUILDING AND CONTENTS IN	8,675	12,000	8,075	8,075	12,000
505	JUDGMENTS *	935	935	94,855	94,855	-
506	LIABILTIY INSURANCE	100,961	100,000	64,070	64,070	100,000
510	TRUSTEE'S COMMISSION	78,290	95,000	95,000	78,236	95,000
599	OTHER CHARGES	4,671	10,000	10,000	9,977	10,000
719	OFFICE EQUIPMENT	1,886	3,200	3,200	3,173	3,200
TOTAL ADMINISTRATION		\$ 610,778	\$ 672,115	\$ 738,464	\$ 700,884	\$ 688,425
62000	HIGHWAY & BRIDGE MAINT.					
141	FOREMEN	\$ 238,069	\$ 249,000	\$ 249,000	\$ 248,961	\$ 259,150
143	EQUIPMENT OPERATORS	709,943	884,000	884,000	769,235	859,375
147	TRUCK DRIVERS	283,243	384,100	384,100	317,571	363,340
149	LABORERS	-	25,425	25,425	20,800	26,455
186	LONGEVITY	11,125	13,600	13,600	13,600	13,800
187	OVERTIME PAY	14,929	20,000	20,000	11,126	20,000
201	SOCIAL SECURITY	73,357	97,700	97,700	81,815	95,610
204	STATE RETIREMENT	159,063	199,200	199,200	172,768	194,920
205	EMPLOYEE AND DEPENDENT	307,043	363,000	363,000	307,182	347,905
209	DISABILITY INSURANCE	2,715	3,395	3,395	2,961	3,325
212	EMPLOYER MEDICARE	17,156	22,850	22,850	19,135	22,365
321	ENGINEERING SERVICES	4,858	20,000	20,000	7,982	20,000
399	OTHER CONTRACTED SERVIC	93,705	125,000	125,000	30,838	125,000
402	ASPHALT	3,138,920	3,200,000	3,200,000	2,802,141	3,200,000

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
62000	HIGHWAY & BRIDGE MAINT. (cont.)					
409	CRUSHED STONE	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
426	GENERAL CONSTRUCTION MA	9,194	10,000	10,000	1,168	10,000
440	PIPE-METAL	28,039	50,000	50,000	36,138	50,000
443	ROAD SIGNS	21,908	50,000	100,000	98,680	100,000
444	SALT	26,942	75,000	75,000	65,124	120,000
451	UNIFORMS	17,701	22,000	22,000	17,659	22,000
TOTAL HIGHWAY & BRIDGE MAINT.		\$ 5,157,910	\$ 5,964,270	\$ 6,014,270	\$ 5,024,882	\$ 6,003,245
63100	OPERATION & MAINT. OF EQUIP.					
141	FOREMEN	\$ 43,920	\$ 45,915	\$ 45,915	\$ 45,909	\$ 47,765
142	MECHANIC(S)	173,140	179,890	179,890	179,674	187,170
149	LABORERS	59,415	65,055	65,055	65,051	67,725
186	LONGEVITY	2,325	2,200	2,200	2,200	2,400
187	OVERTIME PAY	4,987	10,000	10,000	9,930	10,000
201	SOCIAL SECURITY	16,987	18,790	18,790	18,262	19,535
204	STATE RETIREMENT	36,297	38,310	38,310	38,269	39,825
205	EMPLOYEE & DEPENDENT INS	58,107	63,000	63,000	58,164	59,550
209	DISABILITY INSURANCE	598	650	650	637	675
212	EMPLOYER MEDICARE	3,973	4,400	4,400	4,271	4,570
336	MAINT. & REPAIR - EQUIP.	60,271	85,000	85,000	69,848	85,000
399	OTHER CONTRACTED SERVICE	15,468	30,000	30,000	13,316	30,000
412	DIESEL FUEL	116,553	300,000	300,000	195,237	300,000
418	EQUIPMENT AND MACHINERY	105,395	170,000	170,000	118,179	170,000
424	GARAGE SUPPLIES	5,837	10,000	10,000	9,367	10,000
425	GASOLINE	42,240	84,000	84,000	43,915	84,000
433	LUBRICANTS	14,644	15,000	15,000	6,930	15,000
450	TIRES AND TUBES	51,537	60,000	60,000	45,066	60,000
499	OTHER SUPPLIES AND MATER	15,948	18,000	18,000	16,985	18,000
TOTAL OPER. & MAINT. OF EQUIP.		\$ 827,641	\$ 1,200,210	\$ 1,200,210	\$ 941,211	\$ 1,211,215
63400	QUARRY OPERATIONS					
142	MECHANIC(S)	\$ 29,401	\$ -	\$ -	\$ -	\$ -
143	EQUIPMENT OPERATORS	36,243	-	-	-	-
147	TRUCK DRIVERS	52,090	-	-	-	-
162	CLERICAL PERSONNEL	23,229	-	-	-	-
186	LONGEVITY	1,525	-	-	-	-
187	OVERTIME PAY	104	-	-	-	-
201	SOCIAL SECURITY	8,452	-	-	-	-
204	STATE RETIREMENT	18,238	-	-	-	-
205	EMPLOYEE & DEPENDENT INS	31,977	-	-	-	-
209	DISABILITY INSURANCE	310	-	-	-	-
212	EMPLOYER MEDICARE	1,977	-	-	-	-
307	COMMUNICATION	573	-	-	-	-
323	EXPLOSIVE AND DRILLING SE	5,190	-	-	-	-
415	ELECTRICITY	1,764	-	-	-	-
418	EQUIPMENT & MACHINERY P	4,503	-	-	-	-
454	WATER AND SEWER	365	-	-	-	-
TOTAL QUARRY OPERATIONS		\$ 215,941	\$ -	\$ -	\$ -	\$ -

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
65000	OTHER CHARGES					
103	ASSISTANT (S)	\$ 55,743	\$ 58,625	\$ 58,625	\$ 58,621	\$ 61,065
140	SALARY SUPPLEMENTS	10,000	10,000	10,000	10,000	10,000
141	FOREMEN	39,609	41,410	41,410	40,983	36,135
143	EQUIPMENT OPERATORS	85,115	89,080	89,080	83,401	89,385
147	TRUCK DRIVERS	-	-	-	-	-
161	SECRETARY (S)	36,434	38,275	38,275	38,273	39,815
186	LONGEVITY PAY	750	1,000	1,000	1,000	1,225
187	OVERTIME PAY	-	2,500	2,500	64	2,500
196	IN-SERVICE TRAINING	4,004	5,000	5,000	4,096	5,500
201	SOCIAL SECURITY	13,226	14,900	14,900	13,586	14,890
204	STATE RETIREMENT	29,117	30,400	30,400	29,368	30,350
205	EMPLOYEE & DEPENDENT INS	49,580	49,800	54,260	54,253	58,600
209	DISABILITY INSURANCE	476	530	530	484	530
212	EMPLOYER MEDICARE	3,093	3,490	3,490	3,177	3,485
307	COMMUNICATION	1,111	1,700	1,700	1,062	1,700
332	LEGAL NOTICES	178	500	500	17	500
336	MAINT. & REPAIR SERV. - EQU	6,898	15,000	15,000	2,867	15,000
349	PRINTING, STATIONERY & FO	41	500	500	-	500
351	RENTALS	-	-	-	-	-
355	TRAVEL	2,987	4,000	4,000	1,333	4,000
399	OTHER CONTRACTED SERVICE	-	7,500	7,500	5,307	50,000
409	CRUSHED STONE	-	2,000	2,000	-	2,000
411	DATA PROCESSING SUPPLIES	-	900	900	634	900
412	DIESEL FUEL	9,646	20,000	20,000	10,711	20,000
418	EQUIPMENT & MACHINERY P	3,689	17,000	17,000	980	17,000
425	GASOLINE	3,208	8,000	8,000	4,504	8,000
426	GENERAL CONSTRUCTION MA	45	8,000	8,000	1,072	8,000
433	LUBRICANTS	363	1,000	1,000	185	1,000
435	OFFICE SUPPLIES	-	1,800	1,800	-	1,800
440	PIPE - METAL	235	5,000	5,000	-	5,000
450	TIRES AND TUBES	-	5,000	5,000	3,341	5,000
499	OTHER SUPPLIES AND MATER	305	4,500	4,500	1,350	4,500
506	LIABILITY INSURANCE	-	-	-	-	-
790	OTHER EQUIPMENT	5,143	20,000	15,540	-	20,000
TOTAL OTHER CHARGES		\$ 360,997	\$ 467,410	\$ 467,410	\$ 370,669	\$ 518,380

FUND 131
HIGHWAY
STATEMENT OF APPROPRIATIONS

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
66000 EMPLOYEE BENEFITS					
210 UNEMPLOYMENT COMPENSA	\$ 5,201	\$ 8,000	\$ 8,000	\$ 284	\$ 8,000
299 OTHER FRINGE BENEFITS	83,676	91,255	91,255	81,300	110,000
513 WORKER'S COMPENSATION IN	140,450	55,320	55,320	55,320	55,320
TOTAL EMPLOYEE BENEFITS	\$ 229,327	\$ 154,575	\$ 154,575	\$ 136,904	\$ 173,320
68000 CAPITAL OUTLAY					
705 BRIDGE CONSTRUCTION	\$ 83,044	\$ 150,000	\$ 150,000	\$ 80,169	\$ 150,000
707 BUILDING IMPROVEMENTS	685	5,000	5,000	3,145	5,000
714 HIGHWAY EQUIPMENT	325,190	500,000	382,716	137,591	300,000
726 STATE AID PROJECTS	-	279,860	279,860	-	279,860
TOTAL CAPITAL OUTLAY	\$ 408,919	\$ 934,860	\$ 817,576	\$ 220,906	\$ 734,860
99100 TRANSFERS OUT					
590 TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: ROAD AND BRIDGE	\$ 7,811,514	\$ 9,393,440	\$ 9,392,505	\$ 7,395,456	\$ 9,329,445

GENERAL PURPOSE SCHOOL FUND

The General Purpose School Fund is used to account for the general operations of the school department. Thirty-nine percent of the funding is projected to come from local effort through property taxes, sales taxes and other locally generated revenues. Sixty-one percent of funds necessary for operations is projected to come from the state and federal government and other outside sources.

A photograph of the Rutherford County Board of Education building. The building is a single-story structure with a light-colored stone or concrete facade and a dark green gabled roof. The entrance features large glass doors and windows. Two wooden benches with metal frames are positioned on either side of the entrance. To the left of the building is a tall flagpole with the American flag, and to the right is another flagpole with a red flag. A small tree with pink blossoms is on the right side of the building. The foreground shows a paved area with a white arrow pointing towards the entrance.

RUTHERFORD COUNTY
BOARD OF EDUCATION

GENERAL PURPOSE SCHOOL FUND - 141

ESTIMATED REVENUES, EXPENDITURES, and AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES	\$ 97,595,371	\$ 97,822,461	\$ 101,226,161	\$ 102,031,801	\$ 101,646,569
LICENSES AND PERMITS	10,832	11,000	11,000	11,841	11,000
CHARGES FOR CURRENT SERVICES	147,213	188,000	165,136	160,868	224,987
OTHER LOCAL REVENUES	690,875	231,500	336,995	449,201	175,293
STATE OF TENNESSEE REVENUES	144,309,082	150,935,131	153,112,271	152,759,476	157,032,406
FEDERAL GOVERNMENT	1,041,976	1,061,590	1,351,433	1,337,450	1,124,250
OTHER SOURCES (NON-REVENUE)	223,799	250,000	250,000	345,600	225,000
REVENUE - GENERAL PURPOSE SCHOOL	\$ 244,019,149	\$ 250,499,682	\$ 256,452,996	\$ 257,096,237	\$ 260,439,505
EXPENDITURES					
REGULAR EDUCATION PRG.	\$ 124,910,117	\$ 136,736,478	\$ 137,146,798	\$ 135,740,211	\$ 141,235,597
ALTERNATIVE INSTRUCTION	1,553,738	1,605,109	1,616,289	1,578,344	1,605,298
SPECIAL EDUCATION PRG.	20,249,556	21,157,063	21,092,151	20,440,510	22,546,237
VOCATIONAL EDUCATION	9,340,705	9,986,127	10,177,477	10,086,835	10,680,625
ADULT EDUCATION PRG.	385,784	512,043	551,921	406,069	515,660
ATTENDANCE	618,550	656,420	664,512	594,862	610,469
HEALTH SERVICES	2,949,331	3,199,146	3,240,448	3,171,487	3,491,839
OTHER STUDENT SUPPORT	7,151,065	7,583,566	7,533,101	7,426,450	7,719,700
REGULAR INSTRUCTION PRG	8,027,411	8,504,098	8,719,051	8,534,580	8,772,013
ALTERNATIVE INSTRUCTION PRG	643,949	693,416	702,024	684,854	720,820
SPECIAL EDUCATION PRG	948,041	1,035,034	1,055,693	903,423	1,180,190
VOCATIONAL EDUCATION	124,114	170,722	167,700	159,097	170,903
ADULT PROGRAM	164,138	184,834	193,048	180,866	187,491
BOARD OF EDUCATION	4,036,677	4,582,792	4,673,701	4,524,555	4,728,206
OFFICE OF SUPERINTENDENT	439,267	491,832	492,039	436,072	489,713
OFFICE OF PRINCIPAL	13,678,553	14,694,080	14,803,339	14,343,588	15,054,610
FISCAL SERVICES	752,697	794,093	800,517	793,389	820,331
HUMAN RESOURCES/PERSONNEL	364,150	401,393	401,923	384,598	417,208
OPERATION OF PLANT	18,884,684	20,701,898	20,721,190	20,344,212	21,164,567
MAINTENANCE OF PLANT	5,207,109	5,973,882	6,034,290	5,970,331	6,170,550
TRANSPORTATION	11,298,878	12,072,267	12,479,152	12,464,981	13,142,843
CENTRAL AND OTHER	1,923,507	2,070,850	2,112,973	2,042,745	2,256,281
COMMUNITY SERVICES	22,045	40,000	40,000	26,382	40,000
EARLY CHILDHOOD EDUCATION	1,753,672	1,876,931	1,941,367	1,819,740	2,096,218
REGULAR CAPITAL OUTLAY	123,725	75,000	13,840	1,925	75,000
EDUCATION PRINCIPAL	601,429	904,126	695,822	672,691	932,649
EDUCATION INTEREST	88,800	97,660	75,856	73,104	74,776
EDUCATION OTHER DEBT SERVICE	250	250	250	250	250
OPERATING TRANSFERS	500,000	-	629,440	626,940	-
EXPENSE - GENERAL PURPOSE SCHOOL	\$ 236,741,944	\$ 256,801,110	\$ 258,775,912	\$ 254,433,092	\$ 266,900,044

Adj. Beginning Unassigned Fund Balance July 1, \$ 16,438,938 \$ 12,641,545

Assigned fund balance to Budget 2011-2012 \$ (6,460,539) \$ 6,460,539

Ending Unassigned Fund Balance June 30, \$ 12,641,545 \$ 12,641,545

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
LOCAL TAXES						
40110	CURRENT PROPERTY TAX	\$ 54,973,343	\$ 55,965,240	\$ 56,215,240	\$ 56,167,227	\$ 56,439,789
40120	TRUSTEE'S COLLECT. - PRIOR Y	1,071,079	782,000	1,322,000	1,326,161	900,000
40130	CLERK & MASTER COLLECTION	631,670	410,500	486,500	811,497	590,000
40140	INTEREST AND PENALTY	245,006	168,000	234,000	268,842	235,000
40150	PICK-UP TAXES	176,641	160,000	346,000	366,515	170,000
40161	PAY IN LIEU OF TAXES - TVA	5,947	5,921	5,921	6,005	5,980
40162	PMNTS IN LIEU OF TAXES - LOC	827,905	800,000	800,000	834,756	828,000
40210	LOCAL OPTION SALES TAX	35,359,242	35,275,500	37,275,500	37,676,314	37,850,000
40240	WHEEL TAX	3,213,834	3,216,000	3,330,000	3,254,968	3,235,000
40270	BUSINESS TAX	1,077,334	1,025,000	1,200,000	1,309,026	1,382,000
40350	INTERSTATE TELECOMMUNICA	13,370	14,300	11,000	10,492	10,800
TOTAL LOCAL TAXES		\$ 97,595,371	\$ 97,822,461	\$ 101,226,161	\$ 102,031,801	\$ 101,646,569
LICENSES AND PERMITS						
41110	MARRIAGE LICENSES	\$ 10,832	\$ 11,000	\$ 11,000	\$ 11,841	\$ 11,000
TOTAL LICENSES AND PERMITS		\$ 10,832	\$ 11,000	\$ 11,000	\$ 11,841	\$ 11,000
CHARGES FOR CURRENT SERVICES						
43513	TUITION - SUMMER SCHOOL	\$ 76,400	\$ 115,000	\$ 80,000	\$ 65,800	\$ 115,000
43515	TUITION - OTHER STATE SYSTE	-	-	-	-	-
43517	TUITION - OTHER	65,061	63,000	33,000	39,197	63,000
43541	CONTRACT ADM SRVS/OTHER I	5,752	10,000	10,000	10,416	10,000
43990	OTHER CHARGES FOR SERVICE	-	-	42,136	45,454	36,987
TOTAL CHARGES FOR CURRENT SERV		\$ 147,213	\$ 188,000	\$ 165,136	\$ 160,868	\$ 224,987
OTHER LOCAL REVENUES						
44110	INVESTMENT INCOME	\$ 317,423	\$ 177,500	\$ 152,500	\$ 176,600	\$ 102,500
44130	SALE OF MATERIALS AND SUPP	18,785	15,000	35,000	39,777	15,000
44146	ERATE FUNDING	68,469	-	-	-	-
44170	MISCELLANEOUS REFUNDS	99,955	-	-	70,077	2,559
44530	SALE OF EQUIPMENT	4,355	4,000	4,000	10,983	4,000
44540	SALE OF PROPERTY	50,000	2,500	68,280	68,280	2,500
44570	CONTRIBUTIONS & GIFTS	119,916	25,500	70,215	73,358	25,500
44990	OTHER LOCAL REVENUES	11,972	7,000	7,000	10,128	23,234
TOTAL OTHER LOCAL REVENUES		\$ 690,875	\$ 231,500	\$ 336,995	\$ 449,201	\$ 175,293

**GENERAL PURPOSE SCHOOLS
FUND 141
STATEMENT OF ESTIMATED REVENUES**

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES						
STATE OF TENNESSEE REVENUES						
46511	BASIC EDUCATION PROGRAM	\$ 132,700,500	\$ 139,432,057	\$ 136,028,847	\$ 135,701,290	\$ 151,947,000
46512	BEP - ARRA	6,523,500	6,523,500	12,030,710	12,030,710	-
46515	EARLY CHILDHOOD EDUCATION	948,106	950,000	961,551	961,551	950,000
46550	DRIVER EDUCATION	140,543	140,000	183,000	188,314	180,000
46590	OTHER STATE EDUCATION FUN	127,744	133,000	142,950	137,771	379,788
46591	COORDINATED SCHOOL HEALTH	179,996	180,000	180,000	180,000	-
46595	SSMS (STAR) - ARRA	88,885	91,490	92,563	92,563	-
46610	CAREER LADDER PROGRAM	1,112,684	1,152,996	1,042,250	1,042,250	1,151,829
46612	CAREER LADDER - EXTEND. CO	-	-	-	-	225,033
46615	EXTENDED CONTRACT - ARRA	225,000	230,188	225,000	151,243	-
46850	MIXED DRINK TAX	244,564	235,000	265,000	275,852	267,000
46851	STATE REVENUE SHARING - T.V	1,776,458	1,781,100	1,781,100	1,817,568	1,781,100
46980	OTHER STATE GRANTS	155,303	-	-	-	150,656
46981	SFSF SAFE SCHOOLS	85,800	85,800	179,300	179,300	-
46990	OTHER STATE REVENUES	-	-	-	1,064	-
TOTAL STATE OF TENNESSEE REVENUE		\$ 144,309,082	\$ 150,935,131	\$ 153,112,271	\$ 152,759,476	\$ 157,032,406
FEDERAL GOVERNMENT						
47143	EDUC OF HANDICAPPED ACT - F	\$ 294,874	\$ 280,000	\$ 303,866	\$ 303,866	\$ 305,000
47145	SPECIAL ED PRESCHOOL GRANT	4,835	5,000	41,215	41,215	42,000
47590	OTHER FEDERAL THROUGH ST	229,989	248,250	478,012	462,908	248,250
47640	ROTC REIMBURSEMENT	512,278	528,340	528,340	529,462	529,000
TOTAL FEDERAL GOVERNMENT REVENUE		\$ 1,041,976	\$ 1,061,590	\$ 1,351,433	\$ 1,337,450	\$ 1,124,250
OTHER SOURCES (NON-REVENUE)						
49800	TRANSFERS IN	\$ 223,799	\$ 250,000	\$ 250,000	\$ 345,600	\$ 225,000
TOTAL OTHER SOURCES (NON-REV)		\$ 223,799	\$ 250,000	\$ 250,000	\$ 345,600	\$ 225,000
REVENUES: GENERAL PURPOSE SCHOOLS		\$ 244,019,149	\$ 250,499,682	\$ 256,452,996	\$ 257,096,237	\$ 260,439,505

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71100	REG EDUCATION PRG -					
116	TEACHERS	\$ 85,128,865	\$ 89,792,521	\$ 89,383,677	\$ 89,014,336	\$ 92,559,678
117	CAREER LADDER PROGRAM	542,892	554,400	537,400	523,035	554,400
127	CAREER LADDER EXT. CONTRA	154,000	144,000	164,600	164,600	144,000
163	EDUCATIONAL ASSISTANTS	3,355,551	3,557,017	3,526,017	3,495,003	3,932,136
189	OTHER SALARIES & WAGES	1,030,295	1,284,334	1,288,219	1,075,617	1,186,630
201	SOCIAL SECURITY	5,414,487	5,767,826	5,741,019	5,670,996	5,948,364
204	STATE RETIREMENT	6,278,914	8,713,187	8,672,948	8,590,362	8,977,439
206	LIFE INSURANCE	123,913	125,263	120,263	115,816	109,759
207	MEDICAL INSURANCE	15,340,485	16,105,937	16,207,937	16,211,962	16,533,076
210	UNEMPLOYMENT COMPENSAT	167,382	55,000	185,000	166,439	140,000
212	EMPLOYER MEDICARE	1,268,758	1,344,246	1,337,977	1,327,527	1,396,264
299	OTHER FRINGE BENEFITS	202,292	218,922	207,422	206,525	231,534
336	MAINT. & REPAIR SERV. - EQUIP	-	4,500	4,500	995	4,500
369	CONTRACTS FOR SUBSTITUTE T	524,625	264,666	504,666	478,544	264,666
370	CONTRACTS FOR SUBSTITUTE T	958,530	1,377,965	1,047,265	930,998	1,377,965
399	OTHER CONTRACTED SERVICE	65,704	60,585	60,837	66,477	80,585
429	INSTRUCTIONAL SUPP & MAT	2,014,430	2,327,638	2,388,354	2,337,534	2,332,027
449	TEXTBOOKS	1,457,238	4,062,700	4,063,017	4,420,624	4,062,700
499	OTHER SUPPLIES AND MATERIA	233,344	207,000	828,328	126,801	57,900
535	FEE WAIVERS	52,933	80,000	80,000	63,309	60,000
599	OTHER CHARGES	145,512	158,000	214,149	200,211	218,000
722	REGULAR INSTRUCTION EQUIP	449,969	530,771	583,203	552,499	1,063,974
TOTAL REGULAR EDUCATION PRG.		\$ 124,910,117	\$ 136,736,478	\$ 137,146,798	\$ 135,740,211	\$ 141,235,597
71150	ALTERNATIVE INSTRUCTION					
116	TEACHERS	\$ 1,039,090	\$ 1,055,883	\$ 1,060,883	\$ 1,042,864	\$ 1,064,135
117	CAREER LADDER PROGRAM	7,000	8,000	8,000	6,946	8,000
163	EDUCATIONAL ASSISTANTS	106,007	110,892	108,892	106,829	114,968
201	SOCIAL SECURITY	69,385	71,086	71,272	70,065	71,791
204	STATE RETIREMENT	84,731	110,298	110,498	107,810	111,560
206	LIFE INSURANCE	1,728	1,653	1,653	1,552	1,453
207	MEDICAL INSURANCE	181,838	179,777	174,777	174,695	158,498
210	UNEMPLOYMENT COMPENSAT	-	4,000	4,000	-	11,000
212	EMPLOYER MEDICARE	16,226	16,568	16,612	16,386	16,851
299	OTHER FRINGE BENEFITS	2,609	2,684	2,684	2,586	2,774
369	CONTRACTS FOR SUBSTITUTE T	6,655	1,998	7,998	7,213	1,998
370	CONTRACTS FOR SUBSTITUTE T	8,960	10,070	11,070	11,292	10,070
399	OTHER CONTRACTED SERVICE	4,557	5,600	5,600	2,312	5,600
429	INSTRUCTIONAL SUPP & MAT	23,370	24,600	25,350	21,400	24,600
499	OTHER SUPPLIES AND MATERIA	-	-	-	-	-
790	OTHER EQUIPMENT	1,581	2,000	7,000	6,394	2,000
TOTAL ALTERNATIVE INSTRUCTION		\$ 1,553,738	\$ 1,605,109	\$ 1,616,289	\$ 1,578,344	\$ 1,605,298

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71200	SPECIAL EDUCATION PROGRAM					
116	TEACHERS	\$ 9,703,198	\$ 9,750,583	\$ 9,806,763	\$ 9,749,225	\$ 10,510,624
117	CAREER LADDER PROGRAM	100,092	103,000	103,000	95,848	103,000
163	EDUCATIONAL ASSISTANTS	2,690,907	2,925,694	2,878,311	2,713,171	3,188,702
171	SPEECH PATHOLOGIST	1,331,011	1,296,407	1,267,458	1,245,648	1,418,952
189	OTHER SALARIES & WAGES	91,664	114,574	130,398	128,441	117,324
201	SOCIAL SECURITY	829,648	858,575	858,479	832,086	927,593
204	STATE RETIREMENT	1,101,597	1,393,365	1,392,083	1,356,932	1,503,955
206	LIFE INSURANCE	23,741	23,993	23,993	21,524	20,417
207	MEDICAL INSURANCE	2,796,138	2,913,949	2,853,949	2,832,403	2,954,376
210	UNEMPLOYMENT COMPENSATION	26,520	37,000	37,000	39,502	37,000
212	EMPLOYER MEDICARE	194,282	200,101	200,079	194,863	217,731
299	OTHER FRINGE BENEFITS	32,552	32,539	32,539	31,479	35,880
336	MAINT. & REPAIR SERV. - EQUIPMENT	-	20,000	20,000	-	20,000
369	CONTRACTS FOR SUBSTITUTE TEACHERS	52,920	37,747	42,247	45,345	37,747
370	CONTRACTS FOR SUBSTITUTE THERAPISTS	197,681	190,329	185,829	192,152	190,329
399	OTHER CONTRACTED SERVICES	838,403	900,000	900,000	754,540	900,000
429	INSTRUCTIONAL SUPP & MATERIALS	138,810	127,650	128,466	102,873	131,050
449	TEXTBOOKS	12,335	77,000	77,000	14,064	77,000
499	OTHER SUPPLIES AND MATERIALS	10,008	51,542	26,542	3,267	51,542
599	OTHER CHARGES	16,920	15,015	40,015	34,295	15,015
725	SPECIAL EDUCATION EQUIPMENT	61,129	88,000	88,000	52,851	88,000
TOTAL SPECIAL EDUCATION PRG		\$ 20,249,556	\$ 21,157,063	\$ 21,092,131	\$ 20,440,510	\$ 22,546,237
71300	VOCATIONAL ED. PROGRAM					
116	TEACHERS	\$ 6,496,648	\$ 6,872,035	\$ 6,957,035	\$ 6,923,449	\$ 7,442,783
117	CAREER LADDER PROGRAM	34,900	39,000	39,000	32,074	39,000
127	CAREER LADDER EXT. CONTRACTS	-	600	-	-	600
162	CLERICAL PERSONNEL	82,234	89,432	90,432	83,544	93,016
189	OTHER SALARIES & WAGES	9,943	6,000	6,000	5,213	6,000
196	IN-SERVICE TRAINING	500	-	4,157	3,785	-
201	SOCIAL SECURITY	398,358	424,047	429,600	424,854	458,524
204	STATE RETIREMENT	451,778	637,566	645,707	636,847	689,672
206	LIFE INSURANCE	8,476	8,656	8,656	8,130	7,565
207	MEDICAL INSURANCE	1,042,790	1,100,638	1,126,638	1,119,176	1,117,401
210	UNEMPLOYMENT COMPENSATION	20,462	12,000	12,000	4,976	17,000
212	EMPLOYER MEDICARE	93,231	98,832	100,131	99,364	107,626
299	OTHER FRINGE BENEFITS	14,959	15,934	15,934	15,422	17,669
336	MAINT. & REPAIR SERV. - EQUIPMENT	43,480	57,600	61,600	60,191	57,600
369	CONTRACTS FOR SUBSTITUTE TEACHERS	37,981	13,022	41,022	42,341	13,022
370	CONTRACTS FOR SUBSTITUTE THERAPISTS	106,856	65,659	98,459	103,645	65,659
399	OTHER CONTRACTED SERVICES	58,856	60,000	60,805	60,704	60,000

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
71300	VOCATIONAL ED. PROGRAM (cont.)					
429	INSTRUCTIONAL SUPP & MAT	\$ 208,018	\$ 266,406	\$ 221,406	\$ 200,873	\$ 228,788
448	T&I CONSTRUCTION MATERIAL	8,972	12,000	12,000	11,929	12,000
449	TEXTBOOKS	63,612	80,000	111,603	111,603	80,000
499	OTHER SUPPLIES AND MATERIA	35,918	60,500	40,560	46,461	60,500
730	VOCATIONAL INSTR. EQUIPME	122,733	66,200	94,732	92,254	106,200
TOTAL VOCATIONAL EDUCATION		\$ 9,340,705	\$ 9,986,127	\$ 10,177,477	\$ 10,086,835	\$ 10,680,625
71600	ADULT EDUCATION PROGRAM					
116	TEACHERS	\$ 277,535	\$ 322,694	\$ 326,163	\$ 284,165	\$ 329,190
189	OTHER SALARIES & WAGES	24,556	41,841	42,695	23,572	43,098
201	SOCIAL SECURITY	18,535	22,278	22,546	18,856	22,747
204	STATE RETIREMENT	12,553	28,493	28,917	17,238	23,792
206	LIFE INSURANCE	197	200	200	178	146
207	MEDICAL INSURANCE	18,733	17,842	17,842	17,842	17,842
212	EMPLOYER MEDICARE	4,336	5,200	5,263	4,410	5,332
299	OTHER FRINGE BENEFITS	435	495	495	403	513
399	OTHER CONTRACTED SVCS	3,904	5,000	6,000	4,937	5,000
429	INSTRUCTIONAL SUPP & MAT	18,645	36,800	65,600	27,170	36,800
499	OTHER SUPPLIES AND MATERIA	5,455	10,000	15,000	4,653	10,000
790	OTHER EQUIPMENT	900	21,200	21,200	2,645	21,200
TOTAL ADULT EDUCATION PRG		\$ 385,784	\$ 512,043	\$ 551,921	\$ 406,069	\$ 515,660
72110	ATTENDANCE					
105	SUPERVISOR/DIRECTOR	\$ 73,717	\$ 73,718	\$ 75,193	\$ 75,191	\$ 75,926
117	CAREER LADDER PROGRAM	5,200	6,000	6,000	5,200	6,000
130	SOCIAL WORKERS	220,586	226,086	230,059	223,880	205,253
162	CLERICAL PERSONNEL	68,097	69,261	70,701	70,711	71,339
201	SOCIAL SECURITY	19,763	22,700	23,127	20,111	21,699
204	STATE RETIREMENT	25,695	36,430	37,108	32,735	35,007
206	LIFE INSURANCE	351	399	399	312	339
207	MEDICAL INSURANCE	50,726	50,636	50,636	50,487	59,063
212	EMPLOYER MEDICARE	5,209	5,291	5,390	5,302	5,093
299	OTHER FRINGE BENEFITS	821	849	849	704	811
355	TRAVEL	7,294	6,199	5,199	5,537	6,199
399	OTHER CONTRACTED SERVICE	133,754	140,276	140,276	99,298	105,165
499	OTHER SUPPLIES AND MATERIA	6,339	9,500	9,500	2,503	9,500
524	IN SERVICE/STAFF DEVELOPM	-	-	1,000	170	-
599	OTHER CHARGES	-	6,000	6,000	-	6,000
704	ATTENDANCE & HEALTH EQUI	998	3,075	3,075	2,718	3,075
TOTAL ATTENDANCE		\$ 618,550	\$ 656,420	\$ 664,512	\$ 594,862	\$ 610,469

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72120	HEALTH SERVICES					
131	MEDICAL PERSONNEL	\$ 1,713,115	\$ 1,952,693	\$ 1,917,775	\$ 1,894,016	\$ 2,107,297
189	OTHER SALARIES & WAGES	365,016	389,148	399,368	386,654	399,255
201	SOCIAL SECURITY	125,347	141,751	140,220	137,964	151,717
204	STATE RETIREMENT	258,973	293,997	290,796	281,899	314,639
206	LIFE INSURANCE	2,650	2,451	2,673	2,583	2,469
207	MEDICAL INSURANCE	289,702	319,750	325,250	322,323	338,496
212	EMPLOYER MEDICARE	29,315	33,039	32,681	32,266	35,607
299	OTHER FRINGE BENEFITS	4,781	5,279	5,279	4,915	5,657
355	TRAVEL	24,671	19,504	23,004	19,423	22,704
369	CONTRACT FOR SUB TEACHERS	282	-	-	-	-
370	CONTRACT FOR SUBTEACHER-	1,448	-	-	-	-
399	OTHER CONTRACTED SERVICE	-	6,634	6,634	-	16,112
413	DRUGS AND MEDICAL SUPPLIE	10,615	12,450	12,450	8,385	9,700
499	OTHER SUPPLIES AND MATERIA	46,189	15,500	57,527	58,055	61,581
524	IN SERVICE/STAFF DEVELOPME	3,669	-	2,770	2,240	5,500
599	OTHER CHARGES	7,188	3,800	3,800	2,741	3,800
735	HEALTH EQUIPMENT	66,369	3,150	20,221	18,022	17,305
TOTAL HEALTH SERVICES		\$ 2,949,331	\$ 3,199,146	\$ 3,240,448	\$ 3,171,487	\$ 3,491,839
72130	OTHER STUDENT SUPPORT					
117	CAREER LADDER PROGRAM	\$ 38,000	\$ 39,000	\$ 39,000	\$ 37,000	\$ 39,000
123	GUIDANCE PERSONNEL	3,855,171	4,055,939	4,058,241	4,018,256	4,094,917
127	CAREER LADDER EXT. CONTRA	-	2,000	-	-	2,000
130	SOCIAL WORKERS	-	-	885	-	-
162	CLERICAL PERSONNEL	163,863	190,829	190,575	189,001	194,466
164	ATTENDANTS	272,727	342,528	320,528	278,794	360,982
189	OTHER SALARIES & WAGES	481,922	485,925	485,556	484,916	503,066
201	SOCIAL SECURITY	287,916	309,594	308,265	299,366	314,171
204	STATE RETIREMENT	340,897	483,332	480,599	462,243	491,238
206	LIFE INSURANCE	7,782	6,534	6,534	5,939	5,607
207	MEDICAL INSURANCE	841,799	927,589	867,589	859,683	866,788
210	UNEMPLOYMENT COMPENSAT	18,984	1,000	6,000	4,736	1,000
212	EMPLOYER MEDICARE	67,409	72,156	71,845	70,177	73,744
299	OTHER FRINGE BENEFITS	10,593	11,672	11,672	10,732	12,087
309	CONTRACTS W/GOVERNMENT	229,492	180,000	180,000	179,125	255,500
322	EVALUATION AND TESTING	332,894	335,799	335,799	370,457	402,065
355	TRAVEL	15,021	7,600	12,600	12,784	9,800
369	CONTRACTS FOR SUBSTITUTE T	9,584	-	11,800	12,007	-
370	CONTRACTS FOR SUBSTITUTE T	15,954	23,009	14,009	13,013	23,009
399	OTHER CONTRACTED SERVICE	59,328	71,640	71,640	82,741	15,640
499	OTHER SUPPLIES AND MATERIA	22,763	24,500	26,970	8,218	41,700

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72130	OTHER STUDENT SUPPORT (cont.)					
524	IN SERVICE/STAFF DEVELOPM	\$ 238	\$ 10,920	\$ 14,920	\$ 10,250	\$ 10,920
790	OTHER EQUIPMENT	78,728	2,000	18,074	17,009	2,000
TOTAL OTHER STUDENT SUPPORT		\$ 7,151,065	\$ 7,583,566	\$ 7,533,101	\$ 7,426,450	\$ 7,719,700
72210	REG. INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 601,288	\$ 601,293	\$ 630,516	\$ 630,516	\$ 619,339
117	CAREER LADDER PROGRAM	86,962	88,000	88,000	86,998	88,000
127	CAREER LADDER EXT. CONTRA	18,000	16,000	14,000	14,000	16,000
129	LIBRARIANS	2,361,654	2,520,654	2,548,654	2,539,323	2,567,775
132	MATERIALS SUPERVISOR	38,156	38,920	39,698	39,698	41,692
138	INSTR. COMPUTER PERSONNEL	1,589,723	1,440,449	1,493,637	1,488,837	1,561,345
161	SECRETARY(S)	65,917	68,455	70,544	70,555	70,508
162	CLERICAL PERSONNEL	67,040	68,186	69,604	69,614	70,232
163	EDUCATIONAL ASSISTANTS	484,602	557,843	541,042	508,838	574,816
189	OTHER SALARIES & WAGES	551,115	607,984	616,778	612,663	625,369
196	IN-SERVICE TRAINING	-	15,500	5,500	5,411	15,500
201	SOCIAL SECURITY	351,859	364,589	364,880	364,927	378,189
204	STATE RETIREMENT	435,561	575,922	586,649	575,431	586,393
206	LIFE INSURANCE	7,307	7,494	7,094	6,850	6,196
207	MEDICAL INSURANCE	903,593	964,795	970,795	963,664	947,420
210	UNEMPLOYMENT COMPENSAT	11,684	1,000	1,366	1,366	1,000
212	EMPLOYER MEDICARE	82,290	84,976	86,639	85,389	88,763
299	OTHER FRINGE BENEFITS	13,651	13,579	13,579	13,110	14,331
336	MAINT. & REPAIR SERV. - EQUIP	-	1,500	1,500	-	1,500
355	TRAVEL	43,672	47,300	47,300	40,540	47,300
369	CONTRACTS FOR SUBSTITUTE T	8,518	-	7,500	7,219	-
370	CONTRACTS FOR SUBSTITUTE T	20,273	36,203	28,703	21,004	36,203
399	OTHER CONTRACTED SERVICE	99,223	87,726	87,726	87,994	87,726
432	LIBRARY BOOKS	93,529	93,780	172,459	172,385	114,366
499	OTHER SUPPLIES AND MATERIA	29,635	60,950	55,950	29,591	71,050
524	IN SERVICE/STAFF DEVELOPME	49,771	120,000	142,938	77,146	120,000
790	OTHER EQUIPMENT	12,387	21,000	26,000	21,511	21,000
TOTAL REGULAR INSTRUCTION PRG.		\$ 8,027,411	\$ 8,504,098	\$ 8,719,051	\$ 8,534,580	\$ 8,772,013
72215	ALTERNATIVE INSTRUCTION PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 163,501	\$ 163,502	\$ 163,502	\$ 163,501	\$ 168,347
117	CAREER LADDER PROGRAM	8,000	8,000	8,000	7,946	8,000
123	GUIDANCE PERSONNEL	95,285	96,110	110,735	109,627	113,564
127	CAREER LADDER EXTENDED C	-	1,000	-	-	1,000
129	LIBRARIANS	50,530	50,799	50,799	49,956	52,600
162	CLERICAL PERSONNEL	47,104	51,309	51,399	49,186	52,847

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EXPENDITURES						
72215	ALTERNATIVE INSTRUCTION PROGRAM (cont.)					
189	OTHER SALARIES & WAGES	\$ 117,260	\$ 130,561	\$ 130,561	\$ 128,799	\$ 138,754
201	SOCIAL SECURITY	28,874	30,341	31,192	30,725	32,388
204	STATE RETIREMENT	36,379	48,994	50,238	45,011	52,215
206	LIFE INSURANCE	612	627	627	573	533
207	MEDICAL INSURANCE	76,380	82,110	74,110	73,586	69,501
210	UNEMPLOYMENT COMPENSATION	2,760	-	-	-	-
212	EMPLOYER MEDICARE	6,753	7,072	7,270	7,186	7,602
299	OTHER FRINGE BENEFITS	1,107	1,132	1,132	1,081	1,210
369	CONTRACTS FOR SUBSTITUTE	686	-	1,000	719	-
370	CONTRACTS FOR SUBSTITUTE	741	1,609	1,209	751	1,609
399	OTHER CONTRACTED SERVICES	-	-	2,629	2,629	-
432	LIBRARY BOOKS	1,149	2,000	6,711	6,768	2,000
499	OTHER SUPPLIES AND MATERIALS	5,195	12,000	7,650	4,920	12,400
524	IN SERVICE/STAFF DEVELOPMENT	234	2,000	1,000	658	2,000
599	OTHER CHARGES	-	250	250	-	250
790	OTHER EQUIPMENT	1,400	4,000	2,010	1,233	4,000
TOTAL REGULAR INSTRUCTION PRG.		\$ 643,949	\$ 693,416	\$ 702,024	\$ 684,854	\$ 720,820
72220	SPECIAL EDUCATION PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 148,345	\$ 148,970	\$ 151,950	\$ 151,950	\$ 153,439
117	CAREER LADDER PROGRAM	21,400	20,400	20,900	20,443	20,400
124	PSYCHOLOGICAL PERSONNEL	443,506	412,042	415,042	414,009	526,740
127	CAREER LADDER EXT. CONTRACT	6,000	4,000	6,000	6,000	4,000
162	CLERICAL PERSONNEL	31,274	31,809	33,097	32,475	34,286
189	OTHER SALARIES & WAGES	-	-	13,890	4,000	-
196	IN-SERVICE TRAINING	-	6,000	6,000	300	6,000
201	SOCIAL SECURITY	38,980	37,750	39,217	37,764	45,110
204	STATE RETIREMENT	42,206	57,545	59,736	58,106	68,642
206	LIFE INSURANCE	591	570	570	538	581
207	MEDICAL INSURANCE	76,604	73,650	66,650	64,413	76,627
212	EMPLOYER MEDICARE	9,116	8,800	9,143	8,831	10,587
299	OTHER FRINGE BENEFITS	1,382	1,363	1,363	1,326	1,643
355	TRAVEL	78,290	97,926	97,926	76,188	97,926
370	CONTRACTS FOR SUBSTITUTE	-	1,609	1,609	-	1,609
399	OTHER CONTRACTED SERVICES	13,161	21,000	21,000	9,302	21,000
499	OTHER SUPPLIES AND MATERIALS	17,275	48,162	48,162	2,277	48,162
524	IN SERVICE/STAFF DEVELOPMENT	10,286	24,400	24,400	11,202	24,400
599	OTHER CHARGES	4,894	11,500	11,500	3,422	11,500
790	OTHER EQUIPMENT	4,730	27,538	27,538	877	27,538
TOTAL SPECIAL EDUCATION PRG.		\$ 948,041	\$ 1,035,034	\$ 1,055,693	\$ 903,423	\$ 1,180,190

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EXPENDITURES						
72230	VOCATIONAL EDUCATION					
105	SUPERVISOR/DIRECTOR	\$ 58,725	\$ 86,594	\$ 88,326	\$ 88,325	\$ 89,194
162	CLERICAL PERSONNEL	23,503	23,293	23,921	22,845	23,992
201	SOCIAL SECURITY	4,999	6,648	6,794	6,822	6,848
204	STATE RETIREMENT	6,776	10,781	11,019	10,881	11,105
206	LIFE INSURANCE	81	114	114	91	98
207	MEDICAL INSURANCE	6,473	12,490	6,690	6,598	8,798
212	EMPLOYER MEDICARE	1,169	1,549	1,583	1,595	1,608
299	OTHER FRINGE BENEFITS	209	253	253	241	260
355	TRAVEL	14,651	21,000	21,000	13,722	21,000
499	OTHER SUPPLIES AND MATERIALS	180	4,000	4,000	3,708	4,000
524	IN SERVICE/STAFF DEVELOPMENT	7,349	4,000	4,000	4,268	4,000
TOTAL VOCATIONAL EDUCATION		\$ 124,114	\$ 170,722	\$ 167,700	\$ 159,097	\$ 170,903
72260	ADULT PROGRAM					
105	SUPERVISOR/DIRECTOR	\$ 86,593	\$ 86,594	\$ 88,326	\$ 88,325	\$ 89,194
162	CLERICAL PERSONNEL	44,370	48,511	49,501	46,700	49,967
201	SOCIAL SECURITY	2,714	2,805	2,974	2,861	3,050
204	STATE RETIREMENT	11,234	13,969	14,253	13,896	12,406
206	LIFE INSURANCE	148	143	143	134	98
207	MEDICAL INSURANCE	14,268	13,352	13,352	13,234	13,235
212	EMPLOYER MEDICARE	635	649	688	669	721
299	OTHER FRINGE BENEFITS	333	311	311	293	320
355	TRAVEL	834	2,000	2,000	1,543	2,000
499	OTHER SUPPLIES AND MATERIALS	1,362	2,500	3,500	2,477	2,500
524	IN SERVICE/STAFF DEVELOPMENT	1,236	3,500	3,500	2,233	3,500
599	OTHER CHARGES	20	6,000	6,000	510	6,000
701	ADMINISTRATION EQUIPMENT	-	4,500	-	-	-
790	OTHER EQUIPMENT	391	-	8,500	7,991	4,500
TOTAL ADULT PROGRAM		\$ 164,138	\$ 184,834	\$ 193,048	\$ 180,866	\$ 187,491
72310	BOARD OF EDUCATION					
118	SECRETARY TO BOARD	\$ 110,990	\$ 113,110	\$ 115,400	\$ 115,405	\$ 116,504
189	OTHER SALARIES & WAGES	-	-	-	-	15,080
191	BOARD & COM. MEMBERS FEES	66,058	90,000	90,000	57,377	90,000
201	SOCIAL SECURITY	10,905	12,423	12,426	10,663	13,564
204	STATE RETIREMENT	11,860	14,297	14,591	13,307	14,727
206	LIFE INSURANCE	91	114	114	84	98
207	MEDICAL INSURANCE	1,296,599	1,581,398	1,589,686	1,507,287	1,581,398
212	EMPLOYER MEDICARE	2,550	2,900	2,933	2,494	3,178
299	OTHER FRINGE BENEFITS	282	260	261	247	268
305	AUDIT SERVICES	44,000	48,000	44,000	44,000	48,000

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EXPENDITURES						
72310	BOARD OF EDUCATION (cont.)					
320	DUES AND MEMBERSHIPS	\$ 9,065	\$ 10,000	\$ 14,154	\$ 14,154	\$ 10,000
331	LEGAL SERVICES	34,449	50,000	46,226	40,462	50,000
399	OTHER CONTRACTED SERVICE	4,000	-	4,000	4,000	4,000
506	LIABILITY INSURANCE	98,122	323,500	323,500	323,500	323,500
510	TRUSTEE'S COMMISSION	1,764,796	1,756,901	1,836,901	1,811,854	1,878,000
513	WORKMAN'S COMP. INSURANCE	542,499	526,381	526,381	526,381	526,381
524	IN SERVICE/STAFF DEVELOPMENT	14,067	17,500	17,500	17,713	17,500
533	CRIMINAL INVESTIGATION OF	26,344	36,008	35,628	35,628	36,008
TOTAL BOARD OF EDUCATION		\$ 4,036,677	\$ 4,582,792	\$ 4,673,701	\$ 4,524,555	\$ 4,728,206
72320	DIRECTOR OF SCHOOLS					
101	COUNTY OFFICIAL/ADMINISTRATIVE	\$ 126,097	\$ 126,097	\$ 128,619	\$ 128,619	\$ 129,880
117	CAREER LADDER PROGRAM	1,000	1,000	-	-	-
127	CAREER LADDER EXTENDED CONTRACT	-	-	1,000	1,000	1,000
189	OTHER SALARIES & WAGES	34,936	35,448	36,081	36,085	36,361
201	SOCIAL SECURITY	8,303	7,971	8,167	8,579	8,255
204	STATE RETIREMENT	14,609	15,804	16,114	17,362	16,261
206	LIFE INSURANCE	115	114	114	104	98
207	MEDICAL INSURANCE	20,423	24,639	21,139	20,946	20,947
212	EMPLOYER MEDICARE	2,387	2,399	2,445	2,457	2,481
299	OTHER FRINGE BENEFITS	7,554	7,560	7,560	7,504	7,571
307	COMMUNICATION	111,573	120,000	120,000	119,068	116,059
320	DUES AND MEMBERSHIPS	1,150	1,000	1,475	1,475	1,000
348	POSTAL CHARGES	41,259	43,800	43,800	41,582	43,800
355	TRAVEL	170	6,000	6,000	279	6,000
399	OTHER CONTRACTED SERVICE	32,672	40,000	40,000	20,969	40,000
524	IN SERVICE/STAFF DEVELOPMENT	3,460	12,000	12,000	6,298	12,000
599	OTHER CHARGES	30,866	40,000	39,525	20,104	40,000
701	ADMINISTRATION EQUIPMENT	2,694	8,000	8,000	3,641	8,000
TOTAL OFFICE OF SUPERINTENDENT		\$ 439,267	\$ 491,832	\$ 492,039	\$ 436,072	\$ 489,713
72410	OFFICE OF THE PRINCIPAL					
104	PRINCIPALS	\$ 3,429,174	\$ 3,425,596	\$ 3,463,596	\$ 3,449,117	\$ 3,455,074
117	CAREER LADDER PROGRAM	108,200	114,000	113,500	105,000	114,000
119	ACCOUNTANTS/BOOKKEEPERS	611,523	686,982	694,697	682,278	705,785
127	CAREER LADDER EXT. CONTRACT	108,690	110,000	110,000	95,600	110,000
139	ASSISTANT PRINCIPAL(S)	3,752,779	3,882,698	3,853,198	3,798,939	3,871,436
161	SECRETARY(S)	992,181	1,106,730	1,112,769	1,047,180	1,146,570
162	CLERICAL PERSONNEL	1,035,678	1,115,904	1,146,410	1,120,305	1,183,405
189	OTHER SALARIES & WAGES	-	50,000	25,000	-	203,985
201	SOCIAL SECURITY	604,374	635,170	636,860	621,508	642,124
204	STATE RETIREMENT	801,440	1,053,937	1,058,017	1,009,799	1,025,734

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EXPENDITURES						
72410	OFFICE OF THE PRINCIPAL (cont.)					
206	LIFE INSURANCE	\$ 12,146	\$ 12,155	\$ 12,155	\$ 11,344	\$ 10,743
207	MEDICAL INSURANCE	1,459,405	1,575,137	1,630,137	1,619,619	1,692,270
210	UNEMPLOYMENT COMPENSATION	1,011	7,000	19,000	13,496	5,000
212	EMPLOYER MEDICARE	141,345	148,045	148,440	145,354	153,240
299	OTHER FRINGE BENEFITS	22,678	23,501	23,501	21,548	24,684
307	COMMUNICATION	319,099	447,796	447,796	317,872	334,000
320	DUES AND MEMBERSHIPS	24,550	42,300	36,200	36,200	34,900
369	CONTRACTS FOR SUBSTITUTE TEACHERS	8,445	-	15,000	14,629	-
370	CONTRACTS FOR SUBSTITUTE TEACHERS	10,540	19,791	12,791	12,540	19,791
399	OTHER CONTRACTED SERVICES	88,530	82,324	89,527	88,901	86,871
435	OFFICE SUPPLIES	6,434	12,100	12,100	6,779	24,200
599	OTHER CHARGES	118,456	130,914	123,711	114,924	132,798
701	ADMINISTRATION EQUIPMENT	21,873	12,000	18,934	10,656	78,000
TOTAL OFFICE OF PRINCIPAL		\$ 13,678,553	\$ 14,694,080	\$ 14,803,339	\$ 14,343,588	\$ 15,054,610
72510	FISCAL SERVICES					
105	SUPERVISOR/DIRECTOR	\$ 201,959	\$ 206,000	\$ 210,118	\$ 210,118	\$ 212,179
119	ACCOUNTANTS/BOOKKEEPERS	247,779	264,833	267,313	263,225	276,098
122	PURCHASING PERSONNEL	83,410	84,992	86,715	86,719	89,029
201	SOCIAL SECURITY	32,031	33,627	34,143	34,040	34,927
204	STATE RETIREMENT	68,462	70,256	71,322	70,792	69,856
206	LIFE INSURANCE	686	684	684	635	581
207	MEDICAL INSURANCE	79,724	86,586	82,986	82,667	87,135
212	EMPLOYER MEDICARE	7,554	7,837	7,958	7,957	8,198
299	OTHER FRINGE BENEFITS	1,349	1,278	1,278	1,197	1,328
355	TRAVEL	1,362	2,000	2,000	1,418	2,000
399	OTHER CONTRACTED SERVICES	916	1,000	2,470	2,470	1,000
435	OFFICE SUPPLIES	21,908	23,000	23,000	21,652	23,000
499	OTHER SUPPLIES AND MATERIALS	619	2,000	1,000	1,068	2,000
524	IN SERVICE/STAFF DEVELOPMENT	3,930	5,000	4,114	4,015	5,000
701	ADMINISTRATION EQUIPMENT	1,008	5,000	5,416	5,416	8,000
TOTAL FISCAL SERVICES		\$ 752,697	\$ 794,093	\$ 800,517	\$ 793,389	\$ 820,331
72520	HUMAN RESOURCES/PERSONNEL					
105	SUPERVISOR/DIRECTOR	\$ 96,383	\$ 96,383	\$ 98,311	\$ 98,310	\$ 99,276
162	CLERICAL PERSONNEL	100,210	101,775	103,861	103,871	106,489
189	OTHER SALARIES & WAGES	74,688	75,457	76,867	76,866	78,267
201	SOCIAL SECURITY	16,427	16,561	16,897	16,926	17,192
204	STATE RETIREMENT	23,800	28,416	28,987	28,983	29,528
206	LIFE INSURANCE	288	285	285	260	243
207	MEDICAL INSURANCE	38,788	45,243	39,243	38,540	38,541

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EXPENDITURES						
72520	HUMAN RESOURCES/PERSONNEL (cont.)					
212	EMPLOYER MEDICARE	\$ 3,842	\$ 3,860	\$ 3,939	\$ 3,958	\$ 4,035
299	OTHER FRINGE BENEFITS	681	618	738	590	642
355	TRAVEL	775	5,000	5,000	507	5,000
399	OTHER CONTRACTED SERVICE	1,098	9,295	8,131	1,470	16,995
499	OTHER SUPPLIES AND MATERIALS	3,255	10,000	10,000	3,268	10,000
524	IN SERVICE/STAFF DEVELOPMENT	2,263	6,000	6,000	7,384	6,000
701	ADMINISTRATION EQUIPMENT	1,654	2,500	3,664	3,664	5,000
TOTAL HUMAN RESOURCES/PERSONNEL		\$ 364,150	\$ 401,393	\$ 401,923	\$ 384,598	\$ 417,208
72610	OPERATION OF PLANT					
166	CUSTODIAL PERSONNEL	\$ 4,952,685	\$ 5,338,432	\$ 5,354,450	\$ 5,329,331	\$ 5,463,566
201	SOCIAL SECURITY	296,127	322,975	323,968	320,495	330,347
204	STATE RETIREMENT	589,986	674,778	676,827	662,837	646,686
206	LIFE INSURANCE	11,148	11,499	11,499	10,731	10,455
207	MEDICAL INSURANCE	1,076,200	1,141,514	1,086,514	1,054,237	1,050,237
210	UNEMPLOYMENT COMPENSATION	48,213	27,500	82,500	78,163	24,000
212	EMPLOYER MEDICARE	69,250	75,272	75,504	74,962	77,544
299	OTHER FRINGE BENEFITS	11,487	12,279	12,279	10,893	12,871
399	OTHER CONTRACTED SERVICE	653,912	543,024	543,024	384,900	603,236
410	CUSTODIAL SUPPLIES	577,299	602,625	602,625	613,364	652,625
415	ELECTRICITY	7,499,812	8,275,000	8,850,000	8,947,384	8,725,000
434	NATURAL GAS	1,652,536	2,024,000	1,524,000	1,410,742	2,015,000
454	WATER AND SEWER	1,044,423	1,079,000	1,104,000	1,024,891	1,079,000
499	OTHER SUPPLIES AND MATERIALS	19,695	20,000	20,000	8,769	20,000
502	BUILDING & CONTENTS INSURANCE	287,080	343,500	343,500	343,500	343,500
599	OTHER CHARGES	34,969	120,000	20,000	21,564	20,000
720	PLANT OPERATION EQUIPMENT	59,863	90,500	90,500	47,450	90,500
TOTAL OPERATION OF PLANT		\$ 18,884,684	\$ 20,701,898	\$ 20,721,190	\$ 20,344,212	\$ 21,164,567
72620	MAINTENANCE OF PLANT					
105	SUPERVISOR/DIRECTOR	\$ 384,034	\$ 391,718	\$ 402,209	\$ 402,209	\$ 406,156
161	SECRETARY(S)	109,857	111,735	114,057	114,074	116,937
167	MAINTENANCE PERSONNEL	1,732,095	1,825,860	1,883,873	1,873,577	1,988,684
201	SOCIAL SECURITY	133,334	140,923	145,314	144,132	151,962
204	STATE RETIREMENT	284,704	294,425	303,450	269,925	317,488
206	LIFE INSURANCE	3,263	2,964	3,104	2,986	2,808
207	MEDICAL INSURANCE	429,871	469,657	444,657	432,888	447,671
210	UNEMPLOYMENT COMPENSATION	235	2,000	2,000	97	1,000
212	EMPLOYER MEDICARE	31,184	32,843	33,869	33,707	35,667
299	OTHER FRINGE BENEFITS	5,603	5,357	5,357	5,108	5,777
329	LAUNDRY SERVICE	17,428	14,400	19,400	17,737	14,400

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EXPENDITURES						
72620	MAINTENANCE OF PLANT (cont.)					
335	MAINT. & REPAIR SERV. - BLDG	463,054	705,000	664,000	585,664	705,000
336	MAINT. & REPAIR SERV. - EQUIP	449,769	500,000	440,000	451,448	500,000
355	TRAVEL	5,829	16,000	8,000	-	16,000
399	OTHER CONTRACTED SERVICE	340,627	615,000	585,000	623,769	615,000
499	OTHER SUPPLIES AND MATERIA	739,397	681,000	801,000	835,701	681,000
511	VEHICLE AND EQUIPMENT INSU	47,434	68,000	68,000	68,000	68,000
524	IN SERVICE/STAFF DEVELOPME	2,973	-	8,000	7,814	-
599	OTHER CHARGES	9,753	10,000	16,000	14,821	10,000
717	MAINTENANCE EQUIPMENT	16,665	87,000	87,000	86,671	87,000
TOTAL MAINTENANCE OF PLANT		\$ 5,207,109	\$ 5,973,882	\$ 6,034,290	\$ 5,970,331	\$ 6,170,550
72710	TRANSPORTATION					
105	SUPERVISOR/DIRECTOR	\$ 64,304	\$ 66,215	\$ 67,539	\$ 67,539	\$ 68,845
162	CLERICAL PERSONNEL	80,594	89,851	91,605	90,209	118,014
189	OTHER SALARIES & WAGES	35,931	36,545	37,305	37,310	37,642
201	SOCIAL SECURITY	10,730	11,653	11,890	11,559	13,582
204	STATE RETIREMENT	23,128	24,346	24,839	24,655	28,377
206	LIFE INSURANCE	282	285	285	260	243
207	MEDICAL INSURANCE	31,921	32,793	32,793	32,793	32,793
212	EMPLOYER MEDICARE	2,509	2,716	2,771	2,703	3,188
299	OTHER FRINGE BENEFITS	471	443	443	423	516
312	CONTRACTS W/PRIVATE AGENC	333,736	305,000	306,180	307,201	305,000
313	CONTRACTS W/PARENTS	-	4,000	4,000	126	4,000
315	CONTRACTS W/VEHICLE OWNE	10,519,656	11,315,840	11,702,840	11,707,194	12,323,663
355	TRAVEL	4,214	5,500	5,500	3,563	5,500
399	OTHER CONTRACTED SERVICE	34,687	35,180	29,500	23,039	20,180
499	OTHER SUPPLIES AND MATERIA	5,728	5,000	11,262	10,005	10,000
511	VEHICLE & EQUIPMENT INSURA	44,849	80,000	80,000	80,000	80,000
524	IN SERVICE/STAFF DEVELOPME	-	-	2,500	2,097	4,400
599	OTHER CHARGES	23,898	25,000	25,000	22,948	30,000
701	ADMINISTRATION EQUIPMENT	8,286	4,000	4,000	3,941	29,000
729	TRANSPORTATION EQUIPMENT	73,954	27,900	38,900	37,416	27,900
TOTAL TRANSPORTATION		\$ 11,298,878	\$ 12,072,267	\$ 12,479,152	\$ 12,464,981	\$ 13,142,843
72810	CENTRAL AND OTHER					
105	SUPERVISOR/DIRECTOR	\$ 156,240	\$ 165,189	\$ 168,491	\$ 168,491	\$ 170,942
120	COMPUTER PROGRAMMER(S)	806,947	838,634	854,596	845,888	972,588
162	CLERICAL PERSONNEL	62,614	65,096	66,448	66,459	68,709
189	OTHER SALARIES & WAGES	171,115	175,628	188,431	187,599	226,742
201	SOCIAL SECURITY	72,549	75,295	77,367	77,284	87,059
204	STATE RETIREMENT	153,086	157,311	161,574	160,330	181,887

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72810	CENTRAL AND OTHER (cont.)					
206	LIFE INSURANCE	\$ 1,382	\$ 1,425	\$ 1,425	\$ 1,235	\$ 1,162
207	MEDICAL INSURANCE	155,798	176,022	168,022	161,428	163,113
210	UNEMPLOYMENT COMPENSATION	-	5,000	5,000	-	4,500
212	EMPLOYER MEDICARE	16,967	17,549	18,034	18,074	20,433
299	OTHER FRINGE BENEFITS	3,068	2,863	2,863	2,726	3,309
317	DATA PROCESSING SERVICES	21,006	59,670	99,554	102,159	24,669
336	MAINT. & REPAIR SERV. - EQUIPMENT	15,832	34,000	26,000	18,694	34,000
355	TRAVEL	11,468	18,000	13,000	9,418	18,000
399	OTHER CONTRACTED SERVICES	40,600	41,768	26,398	32,193	41,768
411	DATA PROCESSING SUPPLIES	118,966	115,200	99,830	80,989	115,200
499	OTHER SUPPLIES AND MATERIALS	84,354	53,200	65,200	61,263	53,200
524	IN SERVICE/STAFF DEVELOPMENT	5,319	5,000	6,000	6,136	5,000
599	OTHER CHARGES	-	-	200	-	-
701	ADMINISTRATION EQUIPMENT	-	2,000	2,540	2,540	2,000
709	DATA PROCESSING EQUIPMENT	4,129	12,000	12,000	6,366	12,000
790	OTHER EQUIPMENT	22,067	50,000	50,000	33,473	50,000
TOTAL CENTRAL AND OTHER		\$ 1,923,507	\$ 2,070,850	\$ 2,112,973	\$ 2,042,745	\$ 2,256,281
73300	COMMUNITY SERVICES					
599	OTHER CHARGES	\$ 22,045	\$ 40,000	\$ 40,000	\$ 26,382	\$ 40,000
TOTAL COMMUNITY SERVICES		\$ 22,045	\$ 40,000	\$ 40,000	\$ 26,382	\$ 40,000
73400	EARLY CHILDHOOD EDUCATION					
116	TEACHERS	\$ 863,144	\$ 882,317	\$ 907,589	\$ 882,384	\$ 981,953
117	CAREER LADDER PROGRAM	7,000	7,200	7,200	7,000	7,200
163	EDUCATIONAL ASSISTANTS	329,448	366,123	371,394	352,888	417,013
201	SOCIAL SECURITY	70,778	75,977	77,871	74,159	85,050
204	STATE RETIREMENT	100,293	126,780	129,755	124,473	142,228
206	LIFE INSURANCE	2,362	2,337	2,337	2,177	2,082
207	MEDICAL INSURANCE	294,885	290,026	307,077	307,203	331,866
210	UNEMPLOYMENT COMPENSATION	3,540	2,000	2,000	1,352	2,000
212	EMPLOYER MEDICARE	16,587	17,708	18,151	17,343	19,964
299	OTHER FRINGE BENEFITS	2,878	2,871	2,901	2,862	3,270
355	TRAVEL	485	500	500	400	500
369	CONTRACTS FOR SUBSTITUTE TEACHERS	8,579	2,983	8,483	4,536	2,983
370	CONTRACTS FOR SUBSTITUTE TEACHERS	28,634	15,038	21,038	18,790	15,038
399	OTHER CONTRACTED SERVICES	915	1,500	1,500	1,416	1,500
422	FOOD SUPPLIES	4,228	5,500	5,500	4,343	5,500
429	INSTRUCTIONAL SUPP & MATERIALS	11,774	43,611	43,611	10,296	43,611
499	OTHER SUPPLIES AND MATERIALS	1,468	8,200	8,200	1,495	8,200
524	IN SERVICE/STAFF DEVELOPMENT	6,674	26,260	26,260	6,623	26,260
TOTAL EARLY CHILDHOOD EDUCATION		\$ 1,753,672	\$ 1,876,931	\$ 1,941,367	\$ 1,819,740	\$ 2,096,218

FUND 141
GENERAL PURPOSE SCHOOLS
STATEMENT OF APPROPRIATIONS

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES					
76100 REGULAR CAPITAL OUTLAY					
399 OTHER CONTRACTED SERVICE	\$ 1,446	\$ 25,000	\$ -	\$ -	\$ 25,000
715 LAND	122,279	-	-	-	-
799 OTHER CAPITAL OUTLAY	-	50,000	13,840	1,925	50,000
TOTAL REGULAR CAPITAL OUTLAY	\$ 123,725	\$ 75,000	\$ 13,840	\$ 1,925	\$ 75,000
82130 EDUCATION-PRINCIPAL					
601 PRINCIPAL ON BONDS	\$ 530,000	\$ 555,000	\$ 555,000	\$ 555,000	\$ 580,000
602 PRINCIPAL ON NOTES	71,429	349,126	140,822	117,691	352,649
TOTAL EDUCATION PRINCIPAL	\$ 601,429	\$ 904,126	\$ 695,822	\$ 672,691	\$ 932,649
82230 EDUCATION-INTEREST					
603 INTEREST ON BONDS	\$ 88,800	\$ 67,600	\$ 67,600	\$ 67,600	\$ 45,400
604 INTEREST ON NOTES	\$ -	\$ 30,060	\$ 8,256	\$ 5,504	\$ 29,376
TOTAL EDUCATION INTEREST	\$ 88,800	\$ 97,660	\$ 75,856	\$ 73,104	\$ 74,776
82330 EDUCATION - OTHER DEBT SERVICE					
699 OTHER DEBT SERVICE	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
TOTAL EDUCATION INTEREST	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
99100 OPERATING TRANSFERS					
590 TRANSFERS TO OTHER FUNDS	\$ 500,000	\$ -	\$ 629,440	\$ 626,940	\$ -
TOTAL OPERATING TRANSFERS	\$ 500,000	\$ -	\$ 629,440	\$ 626,940	\$ -
EXPENDITURES: GEN: PURPOSE SCHOOLS	\$ 236,741,944	\$ 256,801,110	\$ 258,775,912	\$ 254,433,092	\$ 266,900,044

CENTRAL CAFETERIA FUND

The Central Cafeteria Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for the operations of 41 school cafeteria operations. While the operations are accounted for in one fund, cost centers will be maintained to ensure that the individual cafeteria operations remain profitable.



CENTRAL CAFETERIA FUND
FUND 143
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
EDUCATION CHARGES					
43521 LUNCH PAYMENTS - CHILDREN	\$ 4,614,645	\$ 4,726,224	\$ 4,566,224	\$ 4,600,464	\$ 4,663,000
43522 LUNCH PAYMENTS - ADULTS	310,143	325,827	300,827	303,386	304,200
43523 INCOME FROM BREAKFAST	823,435	850,955	854,955	860,063	870,100
43525 A LA CARTE SALES	695,857	705,713	655,713	662,835	676,900
43990 OTHER CHARGES FOR SERVICES	2,721	2,500	3,852	3,852	3,900
TOTAL EDUCATION CHARGES	\$ 6,446,801	\$ 6,611,219	\$ 6,381,571	\$ 6,430,601	\$ 6,518,100
RECURRING ITEMS					
44110 INVESTMENT INCOME	\$ 10,056	\$ 12,000	\$ 9,000	\$ 8,385	\$ 8,500
44170 MISCELLANEOUS REFUNDS	42,320	40,000	47,000	50,135	39,000
44530 SALE OF EQUIPMENT	242	-	669	748	-
TOTAL RECURRING ITEMS	\$ 52,618	\$ 52,000	\$ 56,669	\$ 59,268	\$ 47,500
STATE EDUCATION FUNDS					
46520 SCHOOL FOOD SERVICE	\$ 157,722	\$ 158,000	\$ 163,874	\$ 163,874	\$ 167,200
TOTAL STATE EDUCATION FUNDS	\$ 157,722	\$ 158,000	\$ 163,874	\$ 163,874	\$ 167,200
FEDERAL THROUGH STATE					
47111 USDA SCHOOL LUNCH PROGRAM	\$ 5,855,647	\$ 5,861,596	\$ 6,241,596	\$ 6,255,986	\$ 6,335,000
47113 BREAKFAST	1,566,947	1,563,023	1,743,023	1,775,036	1,795,800
47114 FRESH FRUIT & VEGETABLES	16,584	16,584	14,584	15,550	17,500
47115 ARRA USDA FOOD SERVICE EQUIP.	15,000	-	-	-	-
TOTAL FEDERAL THROUGH STATE	\$ 7,454,178	\$ 7,441,203	\$ 7,999,203	\$ 8,046,572	\$ 8,148,300
OTHER SOURCES (NON-REVENUES)					
49800 TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 3,487	\$ 3,487	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ 3,487	\$ 3,487	\$ -
TOTAL CENTRAL CAFETERIA REVENUES	\$ 14,111,319	\$ 14,262,422	\$ 14,604,804	\$ 14,703,801	\$ 14,881,100

EXPENDITURES					
BOARD OF EDUCATION	\$ 72,000	\$ 65,696	\$ 63,696	\$ 63,696	\$ 65,600
FOOD SERVICE	13,293,887	15,263,706	15,608,088	14,319,015	15,574,800
TRANSFERS TO OTHER FUNDS	41,877	66,630	66,630	45,028	56,200
EXPENDITURES - CENTRAL CAFETERIA FUND	\$ 13,407,764	\$ 15,396,032	\$ 15,738,414	\$ 14,427,738	\$ 15,696,600
Adj. Beginning Assigned Fund Balance July 1,				\$ 4,562,275	\$ 4,838,338
Ending Assigned Fund Balance June 30,				\$ 4,838,338	\$ 4,022,838

FUND 143
CENTRAL CAFETERIA FUND
STATEMENT OF APPROPRIATIONS

		2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
		Unaudited Actual	Original	Amended	Unaudited Actual	Estimated
EXPENDITURES						
72310	BOARD OF EDUCATION					
305	AUDIT SERVICES	\$ 11,000	\$ 13,000	\$ 11,000	\$ 11,000	\$ 11,300
513	WORKER'S COMPENSATION	61,000	52,696	52,696	52,696	54,300
TOTAL BOARD OF EDUCATION		\$ 72,000	\$ 65,696	\$ 63,696	\$ 63,696	\$ 65,600
73100	FOOD SERVICE					
105	SUPERVISOR/DIRECTOR	\$ 1,396,875	\$ 1,545,420	\$ 1,545,420	\$ 1,439,912	\$ 1,493,600
119	ACCOUNTANTS/BOOKEEPERS	72,232	75,000	76,000	75,008	77,300
162	CLERICAL PERSONNEL	-	-	-	-	-
165	CAFETERIA PERSONNEL	3,366,797	3,564,280	3,714,280	3,691,164	3,747,400
187	OVERTIME PAY	-	-	-	-	-
189	OTHER SALARIES & WAGES	92,161	97,770	97,770	92,132	94,300
201	SOCIAL SECURITY	295,289	322,231	337,231	318,382	325,100
204	STATE RETIREMENT	329,984	339,000	369,000	325,062	329,400
206	LIFE INSURANCE	8,444	9,000	9,000	7,953	8,500
207	MEDICAL INSURANCE	822,199	830,000	879,000	876,473	912,600
210	UNEMPLOYMENT COMPENSATION	17,736	29,730	34,730	36,071	31,200
212	EMPLOYER MEDICARE	69,243	75,275	79,275	74,650	76,300
299	OTHER FRINGE BENEFITS	6,760	8,000	8,000	7,049	7,200
307	COMMUNICATION	1,095	1,500	1,500	668	600
336	MAINT. & REPAIR - EQUIPMENT	61,837	100,000	100,000	49,177	72,400
348	POSTAL CHARGES	2,843	3,500	3,700	3,533	3,600
354	TRANS. OTHER THAN STUDENTS	108,354	120,000	130,000	131,392	121,600
355	TRAVEL	6,632	6,000	7,000	4,933	4,800
399	OTHER CONTRACTED SERVICES	231,008	300,000	285,000	274,090	379,000
421	FOOD PREPARATION SUPPLIES	432,900	500,000	420,000	357,318	379,800
422	FOOD SUPPLIES	5,357,025	5,800,000	5,906,182	5,617,134	5,884,100
435	OFFICE SUPPLIES	19,462	25,000	25,000	21,687	19,800
451	UNIFORMS	5,645	12,000	12,000	8,148	8,400
499	OTHER SUPPLIES & MATERIALS	102,939	140,000	208,000	214,656	219,100
524	IN SERVICE/STAFF DEVELOPMENT	19,833	25,000	25,000	36,394	45,400
599	OTHER CHARGES	3,084	5,000	5,000	3,303	3,300
710	FOOD SERVICE EQUIPMENT	463,510	1,330,000	1,330,000	652,727	1,330,000
TOTAL FOOD SERVICE		\$ 13,293,887	\$ 15,263,706	\$ 15,608,088	\$ 14,319,015	\$ 15,574,800
99100	TRANSFERS OUT					
590	TRANSFERS TO OTHER FUNDS	\$ 41,877	\$ 66,630	\$ 66,630	\$ 45,028	\$ 56,200
TOTAL TRANSFERS		\$ 41,877	\$ 66,630	\$ 66,630	\$ 45,028	\$ 56,200
TOTAL CENTRALIZED CAFETERIA APPROPRIATIONS		\$ 13,407,764	\$ 15,396,032	\$ 15,738,414	\$ 14,427,738	\$ 15,696,600



GENERAL DEBT SERVICE FUND

The General Debt Service Fund is used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

The major source of funding for this fund is projected to be local tax effort.

Groundbreaking for the new Rutherford County Fire Department • August 26, 2011

GENERAL DEBT SERVICE
FUND 151
ESTIMATED REVENUES, EXPENDITURES
AND AVAILABLE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 38,007,343	\$ 36,229,377	\$ 36,154,377	\$ 36,117,679	\$ 34,561,572
40120 TRUSTEE'S COLLECT - PRIOR YR	762,306	540,000	918,000	916,860	580,000
40130 CLERK & MASTERS COLLECTION	447,188	284,000	509,000	555,367	380,000
40140 INTEREST AND PENALTY	174,113	116,000	191,000	185,391	150,000
40150 PICK-UP TAXES	123,588	110,500	239,500	240,970	110,500
40161 PAY IN LIEU OF TAXES - TVA	4,097	4,097	3,846	3,846	3,846
40250 LITIGATION TAX - GENERAL	627,834	615,000	615,000	621,166	615,000
40266 LITIGATION TAX - JAIL/WORKHOUSE	-	750,000	790,000	815,683	790,000
40270 BUSINESS TAX	742,297	581,500	856,500	837,942	889,000
40285 DEVELOPMENT TAX	69,375	550,000	430,000	432,750	500,000
TOTAL LOCAL TAXES	\$ 40,958,141	\$ 39,780,474	\$ 40,707,223	\$ 40,727,655	\$ 38,579,918
OTHER LOCAL REVENUES					
44110 INVESTMENT INCOME	\$ 316,644	\$ 136,500	\$ 128,500	\$ 114,499	\$ 100,000
44120 LEASE/RENTALS	130,200	130,200	130,200	130,200	130,200
TOTAL OTHER LOCAL REVENUES	\$ 446,844	\$ 266,700	\$ 258,700	\$ 244,699	\$ 230,200
OTHER SOURCES (NON-REVENUE)					
49100 BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
49400 REFUNDING DEBT ISSUED	-	-	140,275,000	140,275,000	20,000,000
49410 PREMIUMS ON DEBT SOLD	-	-	20,354,782	20,354,781	-
49800 TRANSFERS IN	628,125	-	-	-	-
TOTAL OTHER SOURCES (NON-REVENUE)	\$ 628,125	\$ -	\$ 160,629,782	\$ 160,629,781	\$ 20,000,000
REVENUES: GENERAL DEBT SERVICE	\$ 42,033,111	\$ 40,047,174	\$ 201,595,705	\$ 201,602,134	\$ 58,810,118
EXPENDITURES					
OTHER GENERAL ADMINISTRATION	\$ 811,232	\$ 1,088,000	\$ 1,073,100	\$ 790,959	\$ 995,218
GENERAL GOV'T PRINCIPAL PYMTS	3,010,615	3,961,685	5,401,685	5,401,685	5,493,695
EDUCATION PRINCIPAL PYMTS	19,364,385	18,373,315	26,533,315	26,533,315	38,621,305
GENERAL GOV'T INTEREST PYMTS	2,809,031	2,703,600	2,703,600	2,666,293	2,328,668
EDUCATION INTEREST PYMTS	15,005,602	14,587,854	14,587,854	14,431,723	14,013,527
GENERAL GOV'T OTHER DEBT ISSUANCE	-	-	171,852	171,224	-
EDUCATION OTHER DEBT ISSUANCE	-	-	690,224	686,801	-
REFUNDED BOND ESCROW AGENT	-	-	150,182,606	150,182,605	-
EXPENDITURES: GENERAL DEBT SERVICE	\$ 41,000,865	\$ 40,714,434	\$ 201,344,236	\$ 200,864,605	\$ 61,452,413
Beginning Assigned Fund Balance July 1,				\$ 33,212,559	\$ 33,950,089
Ending Assigned Fund Balance June 30,				\$ 33,950,089	\$ 31,307,794

**GENERAL DEBT SERVICE
FUND 151
STATEMENT OF APPROPRIATIONS**

	2009-2010 Audited Actual	2010-2011 BUDGET		2010-2011 Unaudited Actual	2011-2012 Estimated
		Original	Amended		
EXPENDITURES					
51900 OTHER GEN. ADMINISTRATION					
510 TRUSTEE'S COMMISSION	\$ 806,503	\$ 788,000	\$ 788,000	\$ 785,019	\$ 745,218
605 UNDERWRITER'S DISCOUNT	-	-	-	-	-
606 OTHER DEBT ISSUANCE CHARGES	-	250,000	235,100	-	200,000
699 OTHER DEBT SERVICE	4,729	50,000	50,000	5,940	50,000
OTHER GENERAL ADMINISTRATION	\$ 811,232	\$ 1,088,000	\$ 1,073,100	\$ 790,959	\$ 995,218
82110 GENERAL GOVERNMENT					
601 PRINCIPAL ON BONDS	\$ 3,010,615	\$ 3,901,685	\$ 3,901,685	\$ 3,901,685	\$ 4,496,195
602 PRINCIPAL ON NOTES	-	60,000	1,500,000	1,500,000	997,500
GENERAL PRINCIPAL PAYMENTS	\$ 3,010,615	\$ 3,961,685	\$ 5,401,685	\$ 5,401,685	\$ 5,493,695
82130 EDUCATION					
601 PRINCIPAL ON BONDS	\$ 19,364,385	\$ 18,033,315	\$ 18,033,315	\$ 18,033,315	\$ 18,618,805
602 PRINCIPAL ON NOTES	-	340,000	8,500,000	8,500,000	20,002,500
EDUCATION PRINCIPAL PAYMENTS	\$ 19,364,385	\$ 18,373,315	\$ 26,533,315	\$ 26,533,315	\$ 38,621,305
82210 GENERAL GOVERNMENT					
603 INTEREST ON BONDS	\$ 2,734,948	\$ 2,623,200	\$ 2,623,200	\$ 2,589,799	\$ 2,265,008
604 INTEREST ON NOTES	74,083	80,400	80,400	76,494	63,660
GENERAL GOVERNMENT INTEREST PYMTS	\$ 2,809,031	\$ 2,703,600	\$ 2,703,600	\$ 2,666,293	\$ 2,328,668
82230 EDUCATION					
603 INTEREST ON BONDS	\$ 14,102,685	\$ 13,558,254	\$ 13,558,254	\$ 13,424,257	\$ 13,078,787
604 INTEREST ON NOTES	902,918	1,029,600	1,029,600	1,007,466	934,740
EDUCATION INTEREST PAYMENTS	\$ 15,005,602	\$ 14,587,854	\$ 14,587,854	\$ 14,431,723	\$ 14,013,527
82310 GENERAL GOVERNMENT					
605 UNDERWRITER'S DISCOUNT	\$ -	\$ -	\$ 97,379	\$ 97,379	\$ -
606 OTHER DEBT ISSUANCE CHARGES	-	-	74,473	73,845	-
GENERAL GOVERNMENT OTHER DEBT SERV	\$ -	\$ -	\$ 171,852	\$ 171,224	\$ -
82330 EDUCATION					
605 UNDERWRITER'S DISCOUNT	\$ -	\$ -	\$ 438,746	\$ 438,746	\$ -
606 OTHER DEBT ISSUANCE CHARGES	-	-	251,478	248,055	-
699 OTHER DEBT SERVICE	-	-	-	-	-
GENERAL GOVERNMENT OTHER	\$ -	\$ -	\$ 690,224	\$ 686,801	\$ -
99300 REFUNDED BOND ESCROW AGENT					
699 OTHER DEBT SERVICE	\$ -	\$ -	\$ 150,182,606	\$ 150,182,605	\$ -
REFUNDED BOND ESCROW AGENT	\$ -	\$ -	\$ 150,182,606	\$ 150,182,605	\$ -
EXPENDITURES: GENERAL DEBT SERVICE	\$ 41,000,865	\$ 40,714,454	\$ 201,344,236	\$ 200,864,605	\$ 61,452,413

EDUCATION CAPITAL PROJECT FUND

The Education Capital Project Fund was created in 2007 by the Board of Commissioners of Rutherford County to account for major capital repairs in all the county's school properties. There are currently 46 school locations. Four and one half cents of the current property tax provides funding for those repairs. The Board of Commissioners has decided that these funds will only be utilized for specific education capital repair projects.

EDUCATION CAPITAL PROJECTS FUND

FUND 177

ESTIMATED REVENUES, EXPENDITURES

AND AVAILABLE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	2009-2010	2010-2011 BUDGET		2010-2011	2011-2012
	Audited Actual	Original	Amended	Unaudited Actual	Estimated
REVENUES					
LOCAL TAXES					
40110 CURRENT PROPERTY TAX	\$ 2,182,534	\$ 2,208,252	\$ 2,208,252	\$ 2,218,245	\$ 2,226,977
40120 TRUSTEE'S COLL - PRIOR YEARS	43,508	30,500	30,500	52,518	35,000
40130 CLERK & MASTER COLLECTIONS	25,523	16,000	16,000	31,911	21,000
40140 INTEREST AND PENALTY	9,938	6,500	6,500	10,646	9,000
40150 PICK-UP TAXES	7,069	6,300	6,300	14,487	6,500
40161 PMNTS IN LIEU OF TAXES - TVA	235	234	234	235	236
40270 BUSINESS TAX	42,519	33,000	33,000	51,337	54,500
TOTAL LOCAL TAXES	\$ 2,311,325	\$ 2,300,786	\$ 2,300,786	\$ 2,379,378	\$ 2,353,213
OTHER SOURCES (NON-REVENUE)					
44570 CONTRIBUTIONS & GIFTS	\$ -	\$ -	\$ -	\$ 850	\$ -
TOTAL OTHER SOURCES (NON-REVENUE)	\$ -	\$ -	\$ -	\$ 850	\$ -
REVENUES: EDUCATION CAPITAL PROJ	\$ 2,311,325	\$ 2,300,786	\$ 2,300,786	\$ 2,380,228	\$ 2,353,213

EXPENDITURES					
72310 BOARD OF EDUCATION					
510 TRUSTEES COMMISSION	\$ 45,523	\$ 47,000	\$ 47,500	\$ 46,553	\$ 47,000
TOTAL BOARD OF EDUCATION	\$ 45,523	\$ 47,000	\$ 47,500	\$ 46,553	\$ 47,000
91300 EDUCATION CAPITAL PROJECTS					
304 ARCHITECT	\$ 33,623	\$ -	\$ 18,020	\$ 18,090	\$ -
321 ENGINEERING SERVICES	1,604	-	65,250	67,830	-
335 MAINT. & REPAIR SERV. BUILDING	2,033,530	2,150,420	2,931,800	2,535,696	2,376,064
399 OTHER CONTRACTED SERVICES	-	90,000	22,000	-	-
707 BUILDING IMPROVEMENTS	-	-	-	-	-
711 FURNITURE & FIXTURES	27,590	-	-	-	-
722 REGULAR INSTRUCTION EQUIP	52,521	-	-	-	-
TOTAL EDUCATION CAPITAL PROJECTS	\$ 2,148,868	\$ 2,240,420	\$ 3,037,070	\$ 2,621,616	\$ 2,376,064
EXPENDITURES: ED. CAPITAL PROJECTS	\$ 2,194,391	\$ 2,287,420	\$ 3,084,570	\$ 2,668,169	\$ 2,423,064
Beginning Assigned Fund Balance July 1,				\$ 1,769,882	\$ 1,481,941
Ending Assigned Fund Balance June 30,				\$ 1,481,941	\$ 1,412,090

EDUCATION CAPITAL PROJECTS
FUND 177
MAINTENANCE. & REPAIR - BUILDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

2010-2011 BUDGET		2011-2012 BUDGET	
MECHANICAL SYSTEMS:		Smyrna HS	\$ 340,000
MAJOR RE-ROOFING:		Buchanan	\$ 209,313
Smyrna Ele.	\$ 526,065	McFadden	84,600
Stewartsboro Ele.	694,430	Rockvale Ele	694,430
		Smyrna Primary	81,741
		Walter Hill	121,980
Major Re-roofing	<u>\$ 1,220,495</u>		<u>\$ 1,192,064</u>
WASTE WATER TREATMENT:		Kittrell -from py	\$ 100,000
Kittrell	\$ 109,000	Kittrell	150,000
Lascassas	109,000		<u>\$ 250,000</u>
	<u>\$ 218,000</u>		
WINDOW REPLACEMENT:			
Campus School	\$ 423,000		
PAVING:		McFadden	\$ 75,000
		Riverdale	19,000
			<u>\$ 94,000</u>
RENOVATION:		McFadden	\$ 100,000
McFadden	\$ 203,925	Campus School	400,000
Central Magnet	175,000		<u>\$ 500,000</u>
	<u>\$ 378,925</u>		
TOTAL MAINT. & REPAIRS	<u>\$ 2,240,420</u>		<u>\$ 2,376,064</u>

2011-2012 Capital Budget

Overview

Presented on the following pages is the 2011-2012 Capital Budget. This section has been divided into two categories: general capital projects and education capital projects.

The county commission has made certain decisions regarding the issuance of debt as follows:

- All debt shall be financed with near level requirements.
- Capital appreciation bonds will not be issued to fund future projects.
- Development Tax proceeds will be applied to finance capital projects.
- Evaluate the fund balance in the Debt Service Fund to ensure there are sufficient funds to meet all components of the Debt Service Fund Balance policy: 1) cash flow requirement; 2) budgeting contingency, 3) emergency contingency, 4) variable rate contingency and 5) growth component.

It is the policy of the county to fund capital expenditures for a period no longer than the anticipated useful life of the asset. In addition, the Rutherford County Commission adopted the following Capital Projects Funding Guidelines for all capital projects:

1. Capital project requests shall be accompanied by projections of capital expenditures along with staffing and operating costs.
2. Prototype and design plans shall be used when appropriate; realizing a modification fee may be necessary as sites vary.
3. Request proposals for available sites within a specified area. Advertise request: identifying area, designating amount of land and any other requirements thereby creating competitive process.
4. Any funds allocated for capital projects shall be used within the time period stipulated; otherwise it shall be redirected by the county legislative body to an authorized use. If funds were provided from the issuance of bonds or notes, the redirected use must be authorized by the applicable bond or note resolution.
5. Capital projects may be funded partially for feasibility, engineering and/or design studies or in its entirety.
6. All professional service providers, such as engineers, architects, environmentalist, soil scientists, etc., shall provide proof of errors and omissions insurance and/or surety bond equal to the total contract amount, to the Rutherford County Finance Director.

The 2011-2012 capital budget is funded through development tax, contributions, the issuance of bonds, notes and the use of undesignated portions of prior debt issues. Many of the projects in this presentation represent continuation or additional phases of projects initiated in previous years. This budget reflects each project in its entirety, with detail reflecting expenditures to date.

DIFFERENCES BETWEEN OPERATING AND BUDGET CAPITAL EXPENDITURES

The Operating Budget provides financing and expenditure control for reoccurring mandated governmental services, e.g. road maintenance, education, general government services, operations of the courts, etc. Operating budgets account for the day-to-day costs of providing government services for a given period. On-going operating budget expenditures are supported by current revenue, unlike capital budget expenditures, which are often supported by the issuance of long-term debt or special grant financing. The Capital Budget provides fiscal control for project specific, one-time expenditures that result in the acquisition of fixed assets. In the case of construction projects, the budget generally spans the total construction period, as opposed to one year. Because of the great difference between these two types of expenditures, it is necessary to budget for them separately.

OPERATING AGENCIES RESPONSIBLE FOR CAPITAL BUDGET DEVELOPMENT AND IMPLEMENTATION

The following departments and agencies play major roles in the development and implementation of the Capital Budget.

BOARD OF EDUCATION

The Board of Education is responsible for identifying the capital needs of the Rutherford County School system.

HEALTH & EDUCATION COMMITTEE

This committee makes recommendations regarding capital needs identified by the Board of Education.

PROPERTY MANAGEMENT

This committee reviews the need for new facilities and improvements to existing facilities, with the exception of schools.

BUDGET COMMITTEE

This committee makes recommendations regarding determining how capital projects will be funded.

The COUNTY COMMISSION must approve all capital projects and the method of funding.

FINANCING OF THE CAPITAL BUDGET

Many of the projects included in the Capital Budget are financed through the issuance of long-term general obligation debt (bonded debt and notes). The annual principal and interest payments required to amortize the long-term debt is an operating cost and therefore, budgeted in

the debt service portion of the annual operating budget. Each year the County commission levies tax on real and personal property in order to support the operating budget appropriations required to retire long-term debt. The annual debt service payments can be viewed as yearly installments on funds borrowed to acquire major public fixed assets, which will benefit the general public for generations to come.

AMENDING THE CAPITAL BUDGET

From time to time during the course of the year it is necessary to amend the Capital Budget. The Board of Commissioners must approve amendments that increase the total amount of a project. The Capital Budget must be amended in order to: include emergency projects; provide additional funds to cover cost overruns; remove uncommitted cash from completed projects; and to cancel projects that will not begin during the Capital Budget Year. The Board of Education requests amendments to the Capital Budget related to education capital projects. The Budget and Finance committee may approve amendments to capital projects that do not result in a change to the total project cost.

GENERAL GOVERNMENT CAPITAL PROJECTS

The County has performed some preliminary work and planning projects for a Justice Center and an addition to the existing adult detention center. These two projects are currently on hold, but may be revisited within the next two years.

Rutherford County has agreed to participate in funding road improvement projects with the State of Tennessee and City of Murfreesboro. This includes improvements to the Joe B. Jackson Parkway. Rutherford County's estimated share of this project is \$4,000,000. The county intends to pay this with bond proceeds. Construction of this project is not expected to begin until 2012.

The State of Tennessee has granted approximately \$700,000 to the County to build an addition to the existing health department facility located in Smyrna Tennessee to help serve the Women, Infants and Children program. This project should be completed during the 2011-2012 fiscal year.

The Commissioners approved the construction of a fire station located in the Barfield area. This project will be financed with funds obtained from the Christy Houston Foundation and development tax. Also, the Commissioners authorized a contribution (from development tax) of \$130,000 to build a fire hall for the Midland-Fosterville Volunteer Fire Department. The County will oversee the construction of this facility. Both projects should be completed during the 2011-2012 fiscal year.

The County Commissioners intends to improve the communications in the county amongst the emergency and safety departments. The Communication Project includes building additional towers and migrating to a microwave system. The source of funding for this project includes donations from the Christy Houston Foundation, development tax, and Homeland Security. The components purchased with the homeland security funds are accounted for in the operating budget of the General Fund.

EDUCATION CAPITAL PROJECTS

STEWARTS CREEK HIGH SCHOOL. This project for the construction of a high school located near Smyrna and built on the same campus as Stewarts Creek Middle and Elementary School . The Board of Education plans to open this high school in the fall of 2013. The estimate of the project is \$45-\$50 million.

EAGLEVILLE ADDITION. The Board of Education hopes to include an addition to the Eagleville School. As of August 31, the Board of Commissioners have not committed to this project. The estimate of the project is \$5.3 million.

**Rutherford County, Tennessee
School Capital Budget
2011-2012**

GENERAL CAPITAL PROJECTS

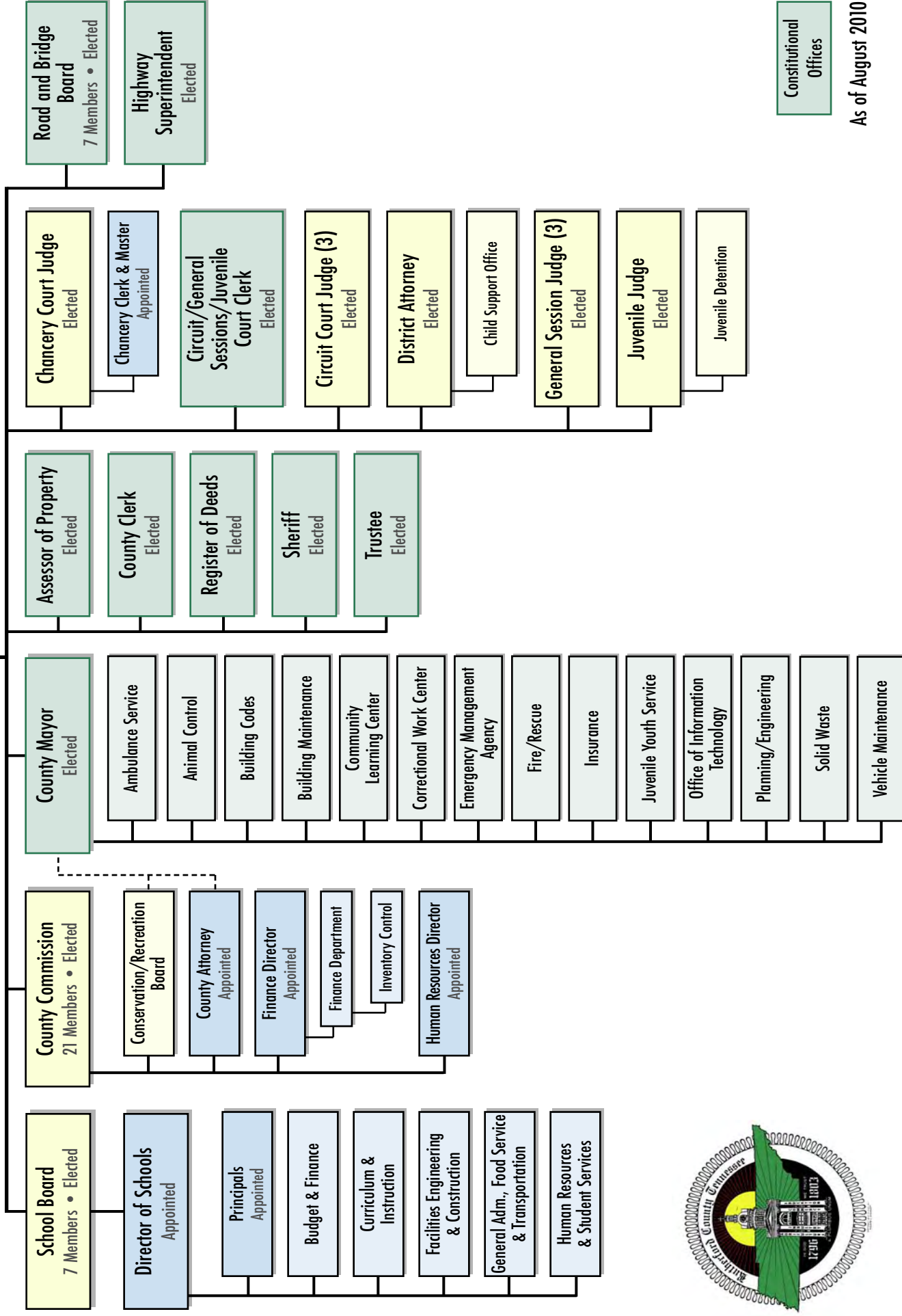
DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
HEALTH DEPARTMENT - WIC Addition	\$ 700,000	\$ 700,000		
ARCHITECTS			\$ -	\$ -
ENGINEERING SERVICES			1,500	1,500
total project	\$ 700,000	\$ 700,000	\$ 1,500	\$ 1,500
RUTHERFORD COUNTY FIRE DEPT.	\$ 1,200,000	\$ 1,200,000		
ARCHITECTS			\$ 335,500	\$ 133,783
ENGINEERING SERVICES			39,500	39,100
OTHER CAPITAL OUTLAY (existing facility/e	\$ 603,000	603000	505,147	50,147
total project	\$ 1,803,000	\$ 1,803,000	\$ 880,147	\$ 223,030
Midland-Fosterville VFD Project	\$ 130,000	\$ 130,000		
ARCHITECTS			\$ -	\$ -
ENGINEERING SERVICES			3,500	3,500
total project	\$ 130,000	\$ 130,000	\$ 3,500	\$ 3,500
COMMUNICATIONS PROJECT	\$ 700,000	\$ 700,000		
ARCHITECTS			\$ -	\$ -
ENGINEERING SERVICES			1,500	1,500
total project	\$ 700,000	\$ 700,000	\$ 1,500	\$ 1,500

EDUCATION CAPITAL PROJECTS

DESCRIPTION	Original Budget	AMENDED BUDGET	Contracts to Date	Expended To date
<i>The following two projects have not been bid, the Board of Education's initial estimate of project costs was \$45-50 Million for the high school and \$5.3 million for the Eagleville addition.</i>				
<i>The County will issue bonds to finance these projects. The amounts listed below in the "original budget" are the only amounts authorized for the project. The source of funds is monies left in closed school capital projects.</i>				
STEWARTS CREEK HIGH SCHOOL				
ARCHITECTS	\$ 1,300,000	\$ 1,300,000	\$ 1,414,542	\$ 1,096,717
ENGINEERING SERVICES			24,505	24,505
SITE DEVELOPMENT			84,500	84,500
total project	\$ 1,300,000	\$ 1,300,000	\$ 1,523,547	\$ 1,205,722
EAGLEVILLE ADDITION				
ARCHITECTS	\$ 350,000	\$ 350,000	\$ 335,500	\$ 133,783
ENGINEERING SERVICES			4,400	4,400
SITE DEVELOPMENT			4,980	-
total project	\$ 350,000	\$ 350,000	\$ 344,880	\$ 138,183

RUTHERFORD COUNTY GOVERNMENT ORGANIZATIONAL CHART

ELECTORATE



Constitutional
Offices

As of August 2010

The seal of Rutherford County, North Carolina, is a circular emblem. It features a central illustration of a classical building with columns and a pediment, set against a background of a rising sun with rays. The building is flanked by the words 'AGRICULTURE' and 'EDUCATION'. Below the building, the text 'IN GOD WE TRUST' is visible. The years '1796' and '1803' are inscribed on either side of the building. The outer ring of the seal contains the text 'Rutherford County, North Carolina'.

RUTHERFORD
COUNTY
GOVERNMENT
WHO'S WHO



COUNTY MAYOR

Fund# 101 • Account 51300, page 16

Ernest Burgess • Elected Official 2006-2014

County Courthouse Suite 101

Phone: (615) 898-7745 • Fax: (615) 898-7747

E-mail: eburgess@rutherfordcountyttn.gov

MISSION STATEMENT:

The County Mayor's Office directs, organizes and coordinates County government activities and oversees the day-to-day operations of the County. This department provides for the delivery of services to our customers — the citizens of Rutherford County, Tennessee in the most efficient and cost effective manner possible.



HIGHWAY DEPARTMENT

Fund# 131 • Account 61000-68000, page 68

Mike Williams, Road Superintendent • Elected Official 1992-2012

1510 Rutledge Way

Phone (615) 898-7856 • Fax: (615) 898-7961

E-mail: mwilliams@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Highway Department is responsible for the maintenance of roads that are a part of the county road system. The department consists of a superintendent who directly supervises construction and maintenance of county roads under the authority and direction of a seven-member road board. The Highway Department has various crews which do all types of maintenance, rock crushing, paving, patching, pipe installation, road building and trucking, as well as a shop that does maintenance of all equipment used by the highway department. The department also contracts work from private industry to perform work on the road system as needed.



BOARD OF EDUCATION

Fund# 141 • Account 71100-76100, page 76

Harry Gill, Director of Schools • Appointed Official

2240 South Park Blvd.

Phone: (615) 893-5812 • Fax: (615) 904-3772

E-mail: gillh@rcs.k12.tn.us

MISSION STATEMENT:

The mission of the Rutherford County School System is to provide an educational environment that encourages and enables each student to develop to his/her highest potential and to become a responsible and contributing member of society. The director is appointed and is under the authority and direction of an elected seven-member board.



TRUSTEE'S OFFICE

Fund# 101 • Account 52400, page 25

Teb Batey • Elected Official 2006-2014

County Courthouse Suite 102

Phone: (615) 898-7705 • Fax: (615) 898-7970

E-mail: tbatey@rutherfordcountyttn.gov

MISSION STATEMENT:

The Trustee's Office is an elective office. The Trustee serves as the treasurer of the county and in this position, he must implement a sound cash management policy because of its affect on other county offices and on taxpayers. The office serves as the county bank since it handles all receipts and disbursements for the operating departments of general government, public education, and highways. The Trustee is responsible for billing and collecting property taxes, maintaining accurate records of property tax payments, managing the total cash of the county, and investing the idle cash funds. The Tennessee Code Annotated describes the operating procedures under which the Trustee must adhere.



PROPERTY ASSESSOR'S OFFICE

Fund# 101 • Account 52300-52310, page 24

Bill Boner • Elected Official 2008-2012

319 N. Maple Street, Suite 200

Phone: (615) 898-7750 • Fax: (615) 896-2759

E-mail: bboner@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Assessor of Property is to accurately and uniformly assess and map all real property in Rutherford County, Tennessee, to assess all personal property and make audits, to reappraise the County every four years, and to comply with state rules and guidelines.



COUNTY CLERK

Fund# 101 • Account 52500, page 25

Lisa Crowell • Elected Official 2010-2014

319 N. Maple Street

Phone: (615) 898-7799 • Fax: (615) 898-7830

E-mail: lcrowell@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Rutherford County Clerk's office is to: 1) Enforce State Motor Vehicle Laws regarding titling and registration of motor vehicles, 2) Enforce State Laws regarding the appointment of Administrators and Executors relative to the Probate of Estates (Wills), 3) Enforce State Laws regarding the appointments of Conservators and Guardians, 4) Enforce the State Business Tax Act, 5) Enforce County Hotel/Motel Tax Laws, 6) Enforce State Laws regarding the issuance of Marriage License, 7) Enforce State laws regarding the issuance of Notary Public-at-Large Commission certificates, 8) Enforce Federal Laws regarding the Processing of Passport applications, 9) Enforce State Laws regarding the issuance of County Beer Permits, 10) Enforce State and County Laws regarding the preparation of Rutherford County Legislative Board Minutes and the execution of contracts etc., and 11) To collect the appropriate State and County Fees for the above mentioned duties.



CIRCUIT COURT CLERK

Fund# 101 • Account 53100, page 26

Laura Bohling • Elected Official 2010-2014

Judicial Building Suite 201

Phone: (615) 898-7820 • Fax: (615) 217-7119

E-mail: lbohling@rutherfordcountyttn.gov

MISSION STATEMENT:

By statute, Clerks of Tennessee State Courts are elected or appointed for a term of 4 years. Court Clerks are required to attend court sessions and perform all clerical functions of the court. The clerk is a ministerial officer lacking judicial powers and is subject to all orders of the Court. The Clerk's duties are set forth in Title 18, T.C.A. The Clerk is responsible for all filings, processing and final disposition of cases, which include several phases of the Civil and Criminal law procedures in the Juvenile, General Sessions (Civil & Criminal), Circuit Civil and Circuit Criminal Courts.



CHANCERY COURT CLERK

Fund# 101 • Account 53400, page 28

John Bratcher, Clerk & Master • Appointed Official

Judicial Building Suite 302

Phone (615) 898-7860 • Fax: (615) 849-9553

E-mail: jbratcher@rutherfordcountyttn.gov

MISSION STATEMENT:

The Chancery Court is a Trial Court of general original jurisdiction of all cases of an equitable nature, where the debt or demand exceeds fifty dollars; and every matter of equitable cognizance above said amount is presumed to be within its inherent jurisdiction as a Court of Equity. Established by the Constitution of the State of Tennessee, the Chancery Court has original jurisdiction as a Court of Equity and over certain other matters, as assigned to it by the legislature, some of them exclusively, others concurrently with the Circuit Court. The Chancery Court collects and distributes child support, collects delinquent property taxes for the county and the cities of Murfreesboro, Smyrna, and LaVergne, and administers conservatorships and investment of litigant funds paid into the court's registry. The Clerk and Master is the principal administrative aide to the Chancery Court, providing assistance in the areas of courtroom administration and records management, docket maintenance, revenue management, maintenance of court minutes, official communication, and various other court-associated duties. The Clerk and Master is appointed to sit as special Master to hear temporary child custody and child and spousal support matters. Hearings are conducted on Mondays and Wednesdays. The Clerk and Master is appointed by the Chancellor for a six-year term pursuant to the state constitution.



REGISTER OF DEEDS

Fund# 101 • Account 51600, page 19

Heather Dawbarn • Elected Official 2010-2014

319 N. Maple Street, Suite 133

Phone: (615) 898-7870 • Fax: (615) 898-7987

E-mail: hdawbarn@rutherfordcountyttn.gov

MISSION STATEMENT:

The Register of Deeds Office is commissioned by state statute to record and preserve certain documents that provide public notice of property ownership, liens and contracts, and other transactions and information that affects the public interest.

The Register of Deeds Office is given specific direction by state statutes on how to record, index and maintain the records including detailing the specific information that is required on the documents, the information that our office must place on the documents, and the need for accurate indexing of the documents to allow for easy accessibility.

Revenues are derived from recording and filing fees and a commission of the collection of State of Tennessee conveyance and mortgage taxes. Proper accounting procedures are required including the monthly reporting to the State Department of Revenue of all taxes collected. Audits are conducted annually by the State of Tennessee.



SHERIFF'S DEPARTMENT

Fund# 101 • Account 54110, page 31

Robert Arnold, Sheriff • Elected Official 2010-2014

940 New Salem Highway

Phone: (615) 898-7770 • Fax: (615) 890-5861

E-mail: rarnold@rutherfordcountyttn.gov

ADULT DETENTION CENTER

Fund# 101 • Account 54210, page 33

SHERIFF'S DEPARTMENT MISSION STATEMENT:

The office of Sheriff is authorized and established by the Constitution of the State of Tennessee. The Sheriff is a constitutional officer that is elected by regular elections every four years. The sheriff is charged by law to service the courts within the jurisdiction of the county and all courts of record of this state. He/She is charged with the custody and control of inmates placed in the Detention Facility until discharged by law. He/She is the conservator of the peace by which the Sheriff is to keep the peace, prevent crime, arrest any person lawfully, or to execute process of the law, civil or state.

ADULT DETENTION CENTER MISSION STATEMENT:

The Rutherford County Adult Detention Center is a combined facility under the Sheriff of the County. All inmates within that facility will be provided with a safe, secure and humane environment for staff, inmates and the community. The Rutherford County Adult Detention Center is a primary holding facility that will confine pretrial male and female inmates as well as sentenced prisoners in a podular single cell environment. The detention facility operates their own kitchen and laundry facilities and provides medical services, a library, a law library and outdoor recreation area for use of said inmates. The facility complies with the laws of Rutherford County, the State of Tennessee and the United States.

GENERAL SESSIONS COURT

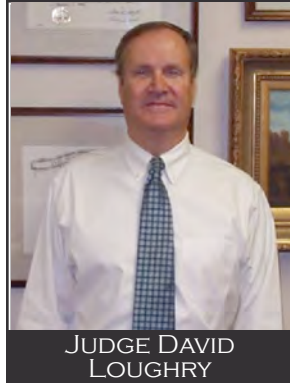
Fund# 101 • Account 53300, page 27

Judge Ben H. McFarlin, Jr., • Elected Official
Judge David Loughry, • Elected Official
Judicial Building Suite 503
Phone: (615) 898-7831 • Fax: (615) 898-7835
E-mail: bmcfarlin@rutherfordcountyttn.gov
dloughry@rutherfordcountyttn.gov

Judge Larry D. Brandon • Elected Official
Judicial Building Suite 301
Phone: (615) 217-1138 • Fax: (615) 217-1140
E-mail: lbrandon@rutherfordcountyttn.gov



JUDGE BEN H.
MCFARLIN, JR.



JUDGE DAVID
LOUGHRY



JUDGE LARRY D.
BRANDON

MISSION STATEMENT:

General Sessions Court is an independent “judicial office”. By Tennessee constitution, the General Sessions Judges are elected by county-wide vote to eight (8) year terms. Tennessee Code Annotated Section 16-15-501 vests the court with all the jurisdiction and shall exercise the authority formerly conferred by law upon justices of the peace in all civil and criminal cases, suits and actions. The jurisdiction, power and authority of the court shall be coextensive with the county. In addition, the courts are vested with jurisdiction over probate, county court and juvenile matters. Judicial Commissioners issue criminal process and warrants as set forth by T.C.A. 40-1-111 and T.C.A. 40-5-102, with all the powers enumerated therein.



JUVENILE COURT

Fund# 101 • Account 53500, page 29

Donna Scott-Davenport, Juvenile Judge • Elected Official
Judicial Building Suite 301
Phone: (615) 217-0061 • Fax: (615) 217-7130
E-mail: dscott@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Juvenile Court Judge’s key purpose is the practical understanding of youth and families and their behavior problems in relation to their total life needs. In addressing those needs, the Juvenile court Judge encounters some of the most disturbing social problems of our community. The Juvenile Court system has a protective as well as a corrective role toward children. A variety of judicial functions are necessary to undertake the diversity of issues of Juvenile Court. They include making decisions regarding the disposition or rehabilitation of our unruly and delinquent children. We place children who are dependent/neglected and/or abused into state custody for their own protection and possibly terminate those parental rights.

Parentage is established for all children in Rutherford County who are born out of wedlock while attempting to create a bond between both parents and child as well as ordering child support and enforcement of those orders is a consideration. It is the mission of the Rutherford County Juvenile Judge to uphold the law, protect society, protect our children, address the legal and moral obligations of parents and bring society to a better understanding of the problem we face with our youth.



COUNTY ATTORNEY

Fund# 101 • Account 51400, page 17

James C. Cope • Appointed Official
16 Public Square North
Phone: (615) 898-7846 • Fax: (615) 893-5581
E-mail: jcope@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Rutherford County Attorney's office is to render legal services to the County and/or any of its officials, departments, offices, branches and boards and to represent the County in legal matters before administrative tribunals and in court effecting or touching upon the conduct of the business of the County. The County Attorney shall utilize the services of his office staff to assist in the administration and handling of the County's legal matters and problems. The County Attorney's Office is not generally responsible for the handling and defense of general liability and casualty claims as this is covered by general liability and casualty insurance. The County Attorney attends the meetings of the Rutherford County Commission and such County Committee meetings as requested from time to time.



ELECTION COMMISSION

Fund# 101 • Account 51500, page 18

Nicole Lester, Administrator of Elections • Appointed Official
1 Public Square South
Phone: (615) 898-7743 • Fax: (615) 898-7938
E-mail: nicolelester@rutherfordcountyttn.gov

MISSION STATEMENT:

The Election Commission serves to ensure Rutherford County citizens the opportunity to exercise their right to vote in Federal, State, County and Municipal elections within the proper jurisdiction by providing convenient, effective voter registration, voting sites and services, and operating the elections process in an open, fair, and effective manner as required by the laws of Tennessee and of the United States.



FINANCE DEPARTMENT

Fund# 101 • Account 52100, page 23

Lisa A. Nolen, CPA, CGFM • Appointed Official
County Courthouse Suite 201
Phone: (615) 898-7795 • Fax: (615) 904-7526
E-mail: lnolen@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Finance Department is committed to ensuring that quality financial services and information are provided to management, departments and related parties for the benefit of the residents of Rutherford County. This is achieved by maintaining a centralized accounting, fixed asset inventory, payroll and budgeting system for all county departments. The department ensures compliance with generally accepted accounting principles, as well as federal and state laws. The department also enables other county departments to demonstrate accountability for the resources that taxpayers have provided to operate their programs.



HUMAN RESOURCES DEPARTMENT

Fund# 101 • Account 51310, page 17

Sonya Stephenson • Appointed Official

303 North Church Street, Suite 200

Phone: (615) 494-4480 • Fax: (615) 904-7526

E-mail: sstephenson@rutherfordcountyttn.gov

MISSION STATEMENT:

The Human Resources Department seeks to provide effective human resource management by developing and implementing policies, programs and services which contribute to the attainment of both county and employee goals. The department provides information and support in the areas of employment, training, compensation, benefits, and to ensure compliance with all applicable local, state and federal laws, rules and regulations for active and retired employees. The department strives to properly balance the needs of the employees and the needs of Rutherford County Government while encouraging a diverse workforce in a safe and discrimination/harassment free environment with an emphasis on organizational communication.



AGRICULTURE EXTENSION SERVICE

Fund# 101 • Account 57100, page 42

Anthony Tuggle, Director • State Employee

315 John Rice Blvd

Phone: (615) 898-7710 • Fax: (615) 898-7999

E-mail:

MISSION STATEMENT:

To provide the latest research-based educational information from Tennessee's land-grant college in the areas of Agriculture, Home Economics, 4-H and other Youth, Horticulture, and Community Resource Development to Rutherford County's rural and urban residents. The Extension Service provides specific educational needs for over 100,000 clients, annually, plus mass media programming. This is accomplished through personal visits, phone calls, seminars, field days, group meetings, and newsletters.



AMBULANCE SERVICE

Fund# 118 • Account 55130, page 56

Mike Nunley, Director • County Employee

606 East Burton Street

Phone: (615) 898-7790 • Fax: (615) 898-7952

E-mail: mnunley@rutherfordcountyttn.gov

MISSION STATEMENT:

It is the policy and goal of the Rutherford County Emergency Medical Service to provide the community we serve with the best emergency medical care possible. We will fulfill this obligation twenty-four hours a day, seven days a week. We will not be satisfied with a good, average, or excellent overall rating unless we can assure ourselves that every patient receives care appropriate to his or her needs, commensurate with our talents, training and current medical practices.

We realize the key to the efficient and effective delivery of emergency care is not dependent on equipment per se, but on well-trained, dedicated individuals working together toward a common goal. It is our goal, as administrators of R.C.E.M.S. to assemble approximately one hundred (100) of the best individuals, to equip them, and structure a system whereby they may accomplish the best emergency care and transportation of the ill and injured to each prospective patient from a 2000 census population of more than 188,000.



ANIMAL SERVICES

Fund# 101 • Account 55120, page 39

Michael Gregory, Director • County Employee
285 John Rice Blvd.
Phone: (615) 898-7740 • Fax: (615) -8987994
E-mail: michaelgregory@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of Rutherford County Animal Services is to work in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals through education and courteous, effective enforcement of the Rutherford County Private Act (Chapter #55, Senate Bill 1161) and the laws and regulations of the State of Tennessee.



COMMUNITY CARE NURSING HOME

Fund# 101 • Account 55140, page 40

Charles M. King, Administrator • Employee of Community Care, Inc.
901 County Farm Road
Phone: (615) 893-2624 • Fax: (615) 898-7989
E-mail: mking@rutherfordcountyttn.gov

MISSION STATEMENT:

Community Care of Rutherford County, Inc. is dedicated to the promotion of health and to the advancement of growth for patients of our health care center, the personnel on our staff, and for all people in our community directly or indirectly.

We believe in human dignity; and recognize that each person has physical, mental, emotional, and spiritual needs and rights, and that these rights must be respected. This respect is reflected in our tireless efforts to serve and preserve life and to prepare for its termination through spiritual support, understanding and empathy when death is inevitable.



COMMUNITY LEARNING CENTER

Fund# 101 • Account 51900, page 21

Dr. Michael Payne • County Employee
Juvenile Services Center
1710 South Church Street, Suite 5
Phone: (615) 898-4501 • Fax: (615) 896-9537
E-mail: mpayne@rutherfordcountyttn.gov

MISSION STATEMENT:

The Community Learning Center is an alternative school that serves high school students of Rutherford County. The Community Learning Center is a Category I school that is accredited by the State of Tennessee Department of Education. Our staff includes a Director, Assistant Director, and a classroom teacher. All of the aforementioned people have various academic subjects that they are responsible for teaching.

Our major mission is to take at-risk teens and provide an academic program to ensure that each student will graduate from high school. We also strive to attain other objectives. We attempt to convince them, in certain situations, that there is a right and wrong. We work diligently on improving our students' coping skills which include family members, school officials, teachers, and society as a whole. We use various methods to enhance their self-esteem and worth to society. Finally, we have a passion to persuade our students the importance and magnitude for them to contribute to society as opposed to being a burden to society in regard to the future.



CORRECTIONAL WORK CENTER

Fund# 101 • Account 54220, page 34

Bernard Salandy, Superintendent • County Employee

1720 South Church Street

Phone: (615) 898-7847 • Fax: (615) 898-7837

E-mail: bsalandy@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Rutherford County Correctional Work Center is as follows: Our primary objective is to provide for the safety of the public, our employees and all offenders placed in our care. To meet this goal, we pledge to supervise all those in our custody by implementing correctional practices that contribute to the effectiveness of the criminal justice system. Our vision is to become a recognized leader for the economic and social contributions provided by our agency to and for the citizens of Rutherford County.



DISASTER RELIEF/EMERGENCY MANAGEMENT

Fund# 101 • Account 54430, page 37

Roger Allen, Director • County Employee

1220 West College Street

Phone: (615) 898-7764 • Fax: (615) 898-7840

E-mail: rallen@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of Emergency Management is to coordinate disaster mitigation, preparedness, response, and recovery within Rutherford County. This includes the coordination of public and private emergency service providers, contingency plan development, training, and public education to save lives and protect property from the effects of major emergencies or disasters.



DRUG COURT

Fund# 101 • Account 53330, page 28

Mary Schneider, Coordinator • County Employee

303 North Church Street, Suite 100

Phone: (615) 217-7124 • Fax: (615) 217-7127

E-mail: mschneider@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Sixteenth Judicial District Drug Court Program is to reduce the length of incarceration, reduce the recidivism rate of crimes related to substance abuse and improve the safety and quality of life in our community by utilizing an innovative, efficient, integrated model of services.



COUNTY BUILDINGS

Fund# 101 • Account 51800, page 21

Ben Mankin, Facility Director • County Employee

502 Memorial Boulevard

Phone: (615) 904-7547 • Fax: (615) 494-9704

E-mail: bmankin@rutherfordcountyttn.gov

MISSION STATEMENT:

The Building Maintenance Department's mission is to efficiently maintain the county's facilities in a manner that provides guests, personnel, and officials an environment in which they can perform successfully. This includes maintaining physical locations, facility improvement, risk management, facility and life security, facility and life safety and energy conservation.



ENGINEERING OFFICE

Fund# 101 • Account 51720, page 19

Account 57800, page 43

Delwyn Corbitt, County Engineer • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: dcorbitt@rutherfordcountyttn.gov

MISSION STATEMENT:

The County Engineer provides engineering review services for the Rutherford County Regional Planning Commission, Building Codes and other county departments. The department provides engineering counsel to other county departments and officials as requested. The department reviews subdivision and site development plans submitted for approval by the planning commission for compliance with applicable regulations. An emphasis is placed on storm water management provisions and adherence to articles of the national flood development projects for compliance with approved plans. To ensure that acceptable construction is achieved, the department administers a construction financial surety program with subdivision developers. The department has oversight responsibility for the program to the point where the subdivision is accepted by the highway department.



HEALTH DEPARTMENT

Fund# 101 • Account 55110, page 39

Account 55190, page 41

Account 55160, page 41

Dana Garrett • State Employee

100 West Burton Street

Phone: (615) 898-7880 • Fax: (615) 898-7829

E-mail: dana.garrett@tn.gov

MISSION STATEMENT:

The mission of the department, in collaboration with state and local governments and private health care systems, is to protect and promote the health of the community. Through assessment, policy development or promotion, and the assurance of the availability of health care we fulfill society's interest in assuring conditions in which people can be healthy.

Assessment is the fundamental role of surveillance, vital records' maintenance, and the evaluation of health status, health care and environmental risks to health. Policy development involves conducting community-level planning and priority setting and promotion of policies or programs for the community. Assurance is the development of necessary health services, provision of those that are population-based and facilitation of access to the benefits of health care.



INFORMATION TECHNOLOGY

Fund# 101 • Account 52600, page 26

Brian Robertson, Director • County Employee
Courthouse Suite 104
Phone: (615) 898-7762 • Fax: (615) 898-7956
E-mail: brobertson@rutherfordcountyttn.gov

MISSION STATEMENT:

The Office of Information Technology provides direction, planning, resources and coordination in managing the information systems needs of Rutherford County Government. The mission is to provide continually improving information resources and services in partnership with County Agencies.

Duties and responsibilities include the following: formulation and maintenance of an ongoing information systems planning process; establish and maintain a network infrastructure to support a county-wide network; recording and broadcast of County meetings on Government access cable stations; coordinate multiple vendor activities; county disaster recovery planning; assurance of electronic access to public information by the public; plan, purchase, install, maintain and operate various hardware/software components of the county's computer networks when cost-effective; maintain county systems security; provide training to users; stay informed regarding technological progress and its impact on the county; oversight of geographic information systems and electronic document management systems development; coordinate the county's internet presence; coordinate technological acquisitions and maintenance agreements; and to act as a conduit for open communications with and between all county agencies.



INSPECTION & REGULATION

Fund# 101 • Account 54510, page 38

David Jones, Director • County Employee
1 Public Square South
Phone: (615) 898-7734 • Fax: (615) 898-7941
E-mail: djones@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Building Codes Department is a service department providing construction inspections by certified building inspectors to protect the public's life, health and welfare in the built environment. Zoning and Code Enforcement policies encourage preservation and protection of neighborhood values. The protection is provided through the adoption and enforcement, by state and local governments, of the performance-based provisions contained in the Standard Building Code and Rutherford County Zoning Resolution.

The department is responsible for the issuance of all residential and commercial building permits. The collection of funds generated by these permits is utilized by the General Fund. The department is also responsible for the preparation and processing of complaints, inspections and other legal notification for violations of the Rutherford County Zoning Resolution and Building Codes.



JUVENILE DETENTION CENTER

Fund# 101 • Account 54240, page 35

Lynn Duke, Director • County Employee
Juvenile Services Center
1710 South Church Street, Suite 4
Phone: (615) 898-7954 • Fax: (615) 898-7967
E-mail: lduke@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Juvenile Detention Center provides secure detention for unruly and delinquent youth of Rutherford County and various other counties throughout the State of Tennessee. The Detention Center and its staff strive to provide superior care for those youth who are being detained in the center. The mission of the Rutherford County Juvenile Detention Center is to serve both the youth and the community by providing a safe and secure environment for their detainment. In addition, the center provides transportation of Rutherford County youth to and from Juvenile Court and various appointments within the community.



JUVENILE YOUTH SERVICES

Fund# 101 • Account 53910, page 30

Teena Gray, Director • County Employee
Juvenile Services Center
1710 South Church Street, Suite 3
Phone: (615) 898-7850 • Fax: (615) 907-3148
E-mail: tsanders@rutherfordcountyttn.gov

MISSION STATEMENT:

The Rutherford County Youth Services' primary objective is to carry out orders and directives handed down by the Juvenile Court Judge and Referee. Those orders include: supervising youth placed on probation, supervising and scheduling public service work, crisis intervention, and making referrals to various community agencies to provide services needed for unruly and delinquent youth. It is the mission of the Rutherford County Youth Services to utilize every resource available in Rutherford County to aid youth who are in need of services to secure a more functional environment for their psychological growth and development.



PARKS & FAIR BOARD

Fund# 101 • Account 56700, page 42

Ben Cates, Recreation Director • County Employee
Phone: (615) 890-5920 • Fax: (615) 895-4090
E-mail: bcates@rutherfordcountyttn.gov

MISSION STATEMENT:

The purpose of the Rutherford County Conservation Board as it pertains to recreation is to provide for all people in the county optimum use of their leisure time. Our theme is: "Taking Recreation to the Community" and our motto is: "Nobody loses in County Recreation".



PLANNING OFFICE

Fund# 101 • Account 51720, page 19

Doug Demosi, Director • County Employee

1 Public Square South

Phone: (615) 898-7730 • Fax: (615) 898-7823

E-mail: ddemosi@rutherfordcountyttn.gov

MISSION STATEMENT:

The mission of the Rutherford County Planning Department is to preserve and enhance the quality of life for all citizens of Rutherford County by making land use and other policy recommendations to the Board of County Commissioners, the County Executive, members of the Planning Commission, the Board of Zoning Appeals, other elected and appointed county officials, county departments, and county citizens. These recommendations are to be based on sound research, thoughtful analysis, and the wise use of resources through a combination of established and innovative planning.



PRESERVATION OF RECORDS

Fund# 101 • Account 51910, page 22

John Lodl • County Employee

435 Rice Street

Phone: (615) 867-4609 • Fax: N/A

E-mail: jlodl@rutherfordcountyttn.gov

MISSION STATEMENT:

The goal of the Rutherford County Archives is to preserve and protect the written documents, past and present, generated by the government offices of Rutherford County, Tennessee. The county records preserved at the archives include judicial proceedings, tax documents, and administrative records. The preservation of most of these records is required by law and serves to protect the rights of citizens. The Rutherford County Archives seeks to make these documents accessible to government agencies, the people of Rutherford County, and the public at large.



RISK MANAGEMENT

Fund# 101 • Account 51920, page 22

Melissa Stinson, Director • County Employee

303 North Church Street, Suite 201

Phone: (615) 898-7715 • Fax: (615) 867-4602

E-mail: mstinson@rutherfordcountyttn.gov

MISSION STATEMENT:

It is the responsibility of the Rutherford County Risk Management Department to maintain property, casualty, and workers compensation insurance policies, adjust insurance coverage for equipment; administer employee health/life insurance plans for county general, highway department, Board of Education, Community Care Nursing home, and the Smyrna/Rutherford County Airport Authority. This Department is responsible for explaining benefits to employees and providing information to employees as changes are made in the benefit plans.



SOLID WASTE MANAGEMENT CONVENIENCE CENTERS LANDFILL

Fund# 116 • Account 55732, page 52

Fund# 116 • Account 55754, page 54

Mac Nolen, Solid Waste Director • County Employee
1220 West College Street
Phone: (615) 898-7874 • Fax: (615) 898-7804
E-mail: mnolen@rutherfordcountyttn.gov

CONVENIENCE CENTERS MISSION STATEMENT:

The Solid Waste Department provides solid waste collection and transport services for the unincorporated areas of the county and limited service in incorporated areas of the county.

The department provides solid waste collection and transport service for all county and city schools. The department operates fourteen solid waste collection centers (convenience centers) throughout the county. Eleven of the convenience centers are located in unincorporated areas and the remaining three are in the incorporated areas of Smyrna, LaVergne, and Eagleville.

The department has recycling and waste reduction/diversion goals to implement that are mandated by the ten-year Central Tennessee Solid Waste Plan.

LANDFILL MISSION STATEMENT:

Limited disposal services are provided by operation of a Class III/IV, construction and demolition wastes, landfill, and a waste tire collection and storage area. Recycling services are coordinated by the department.



VEHICLE MAINTENANCE

Fund# 101 • Account 58400, page 44

Wain Rogers, Supervisor • County Employee
1220 West College Street
Phone: (615) 898-1309

MISSION STATEMENT:

The Vehicle Maintenance/County garage is responsible for providing maintenance, repair, and preventive maintenance tasks for County-owned vehicles. It is responsible for insuring maximum utilization of these vehicles and the safety of all County employees using them.